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ORIGINAL

ACCT NO.	DESCRIPTION	2006 YEAR ENDING ORIGINAL COST	ACCUMULATED DEPRECIATION	OCLD
301.0	Organization	24,471	-	24,471
302.0	Franchises	34,884	-	34,884
303.0	Land & Land Rights	23,732	-	23,732
304.0	Structures & Improvements	59,612	44,922	14,690
307.0	Wells & Springs	1,784	1,782	2
311.0	Pumping Equipment	81,277	68,749	12,528
320.0	Water Treatment Equipment	-	-	-
320.1	Water Treatment Plants	72,507	72,507	-
320.2	Solution Chemical Feeders	4,908	4,908	-
330.0	Distribution Reservoirs & Standp	-	-	-
330.1	Storage Tanks	151,423	92,131	59,292
330.2	Pressure Tanks	-	-	-
331.0	Transmission & Distrib. Mains	866,661	546,042	320,619
333.0	Services	2,976	2,975	1
334.0	Meters & Meter Installations	77,581	66,388	11,193
335.0	Hydrants	61,755	27,574	34,181
336.0	Backflow Prevention Devices	-	-	-
339.0	Other Plant & Misc. Equipment	33,805	27,196	6,609
340.0	Office Furniture & Equipment	3,041	2,588	453
340.1	Computers & Software	2,357	884	1,473
341.0	Transportation Equipment	21,483	2,148	19,335
343.0	Tools, Shop & Garage Equip	5,285	1,269	4,016
344.0	Laboratory Equipment	-	-	-
345.0	Power Operated Equipment	400	40	360
346.0	Communication Equipment	-	-	-
347.0	Miscellaneous Equipment	30,572	12,877	17,695
348.0	Other Tangible Plant	101,115	101,117	(2)
	<b>TOTAL WATER PLANT</b>	<b>1,661,629</b>	<b>1,076,097</b>	<b>585,532</b>

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YARNELL WATER IMPROVEMENT ASSOCIATION  
UTILITY PLANT IN SERVICE

ACCT NO.	DESCRIPTION	2006 TEST YEAR ENDING ORIGINAL COST	DEPRECIATION PERCENTAGE	DEPRECIATION EXPENSE
301.0	Organization	24,471		-
302.0	Franchises	34,884		-
303.0	Land & Land Rights	23,732		-
304.0	Structures & Improvements	59,612	3.33%	796
307.0	Wells & Springs	1,784	3.33%	-
311.0	Pumping Equipment	81,277	12.50%	2,323
320.0	Water Treatment Equipment	-		-
320.1	Water Treatment Plants	72,507	3.33%	-
320.2	Solution Chemical Feeders	4,908	20.00%	-
330.0	Distribution Reservoirs & Standp	-		-
330.1	Storage Tanks	151,423	2.22%	3,365
330.2	Pressure Tanks	-	5.00%	-
331.0	Transmission & Distrib. Mains	866,661	2.00%	17,333
333.0	Services	2,976	3.33%	-
334.0	Meters & Meter Installations	77,581	8.33%	1,069
335.0	Hydrants	61,755	2.00%	1,235
336.0	Backflow Prevention Devices	-		-
339.0	Other Plant & Misc. Equipment	33,805	6.67%	1,425
340.0	Office Furniture & Equipment	3,041	6.67%	59
340.1	Computers & Software	2,357	20.00%	327
341.0	Transportation Equipment	21,483	20.00%	4,297
343.0	Tools, Shop & Garage Equip	5,285	5.00%	248
344.0	Laboratory Equipment	-	10.00%	-
345.0	Power Operated Equipment	400	20.00%	80
346.0	Communication Equipment	-	10.00%	-
347.0	Miscellaneous Equipment	30,572	10.00%	2,835
348.0	Other Tangible Plant	101,115	3.33%	-
	<b>TOTAL WATER PLANT</b>	<b>1,661,629</b>		<b>35,392</b>

YARNELL WATER IMPROVEMENT ASSOCIATION  
PLANT ACCUMULATED DEPRECIATION SUMMARY

ACCT NO.	DESCRIPTION	12/31/2004 PLANT IN SERVICE PER ACC AUDIT	2006 * TEST YEAR END ADJUSTMENT	TOTAL ADDITIONS	TOTAL RETIREMENTS	2006 TEST YEAR END TOTAL
301.0	Organization	-	-	-	-	-
302.0	Franchises	-	-	-	-	-
303.0	Land & Land Rights	-	-	-	-	-
304.0	Structures & Improvements	101,529	(59,656)	3,049	-	44,922
307.0	Wells & Springs	46,557	(44,775)	-	-	1,782
311.0	Pumping Equipment	18,924	45,042	4,783	-	68,749
320.0	Water Treatment Equipment	-	-	-	-	-
320.1	Water Treatment Plants	3,985	67,314	1,208	-	72,507
320.2	Solution Chemical Feeders	-	4,908	-	-	4,908
330.0	Distribution Reservoirs & Standp	-	-	-	-	-
330.1	Storage Tanks	250,641	(165,009)	6,499	-	92,131
330.2	Pressure Tanks	-	-	-	-	-
331.0	Transmission & Distrib. Mains	618,918	(107,542)	34,666	-	546,042
333.0	Services	56,136	(53,308)	147	-	2,975
334.0	Meters & Meter Installations	33,132	46,020	1,097	13,861	66,388
335.0	Hydrants	47,838	(22,734)	2,470	-	27,574
336.0	Backflow Prevention Devices	156	(156)	-	-	-
339.0	Other Plant & Misc. Equipment	31	24,314	3,032	181	27,196
340.0	Office Furniture & Equipment	2,144	2,031	334	1,921	2,588
340.1	Computers & Software	1,536	420	1,002	2,074	884
341.0	Transportation Equipment	9,900	7,524	2,148	17,424	2,148
343.0	Tools, Shop & Garage Equip	6,555	(1,113)	508	4,681	1,269
344.0	Laboratory Equipment	-	-	-	-	-
345.0	Power Operated Equipment	9,814	(9,814)	40	-	40
346.0	Communication Equipment	1,889	(1,889)	-	-	-
347.0	Miscellaneous Equipment	2,596	5,229	5,670	618	12,877
348.0	Other Tangible Plant	180,583	(81,151)	1,685	-	101,117
	<b>TOTAL WATER PLANT</b>	<b>1,392,864</b>	<b>(344,345)</b>	<b>68,338</b>	<b>40,760</b>	<b>1,076,097</b>

\* SEE PLANT ACCUMULATED DEPRECIATION ADJUSTMENT SCHEDULE

YARNELL WATER IMPROVEMENT ASSOCIATION  
PLANT ACCUMULATED DEPRECIATION ADJUSTMENT

ACCT NO.	DESCRIPTION	2004	2004	2006
		TEST YEAR END <u>PROPOSED</u>	TEST YEAR END <u>ACC AUDIT</u>	TEST YEAR END <u>ADJUSTMENT</u>
301	Organization	-	-	-
302	Franchises	-	-	-
303	Land & Land Rights	-	-	-
304	Structures & Improvements	41,873	101,529	(59,656)
307	Wells & Springs	1,782	46,557	(44,775)
311	Pumping Equipment	63,966	18,924	45,042
320	Water Treatment Equipment	-	-	-
320.1	Water Treatment Plants	71,299	3,985	67,314
320.2	Solution Chemical Feeders	4,908	-	4,908
330	Distribution Reservoirs & Standpipes	-	-	-
330.1	Storage Tanks	85,632	250,641	(165,009)
330.2	Pressure Tanks	-	-	-
331	Transmission & Distrib. Mains	511,376	618,918	(107,542)
333	Services	2,828	56,136	(53,308)
334	Meters & Meter Installations	79,152	33,132	46,020
335	Hydrants	25,104	47,838	(22,734)
336	Backflow Prevention Devices	-	156	(156)
339	Other Plant & Misc. Equipment	24,345	31	24,314
340	Office Furniture & Equipment	4,175	2,144	2,031
340.1	Computers & Software	1,956	1,536	420
341	Transportation Equipment	17,424	9,900	7,524
343	Tools, Shop & Garage Equip	5,442	6,555	(1,113)
344	Laboratory Equipment	-	-	-
345	Power Operated Equipment	-	9,814	(9,814)
346	Communication Equipment	-	1,889	(1,889)
347	Miscellaneous Equipment	7,825	2,596	5,229
348	Other Tangible Plant	99,432	180,583	(81,151)
TOTAL WATER PLANT		<u>1,048,519</u>	<u>1,392,864</u>	<u>(344,345)</u>

\* YWIA STRONGLY RECOMMENDS ACC TO ADOPT YWIA'S DEPRECIATION SCHEDULE AND ADJUST CLASS COSTS AND ACCUMULATED DEPRECIATION. ACC AUDIT DEPRECIATION SCHEDULE IS MATERIALLY INACCURATE WHEN COMPARED TO A DETAIL SCHEDULE DEVELOPED BY YWIA. INACCURACIES ARE CAUSED BY ERRORS IN ACCOUNTING FOR COST AND ACCUMULATED DEPRECIATION OF ASSETS DISPOSED AS TO, INCONSISTENT DEPRECIATION RATES, AND INCORRECT CLASSIFICATION OF ASSETS. THESE ERRORS APPARENTLY OCCURRED THROUGH MANY YEARS. FOR EXAMPLE, ASSET. YWIA'S SCHEDULE IS DETAILED AS TO EACH ASSET AND THE RESULTS BETWEEN THE SCHEDULES JUSTIFY THE ADJUSTMENT.

YARNELL WATER IMPROVEMENT ASSOCIATION  
PLANT COST SUMMARY

ACCT NO.	DESCRIPTION	12/31/2004 PLANT IN SERVICE PER ACC AUDIT	2006 * TEST YEAR END ADJUSTMENT	TOTAL ADDITIONS	TOTAL RETIREMENTS	2006 TEST YEAR END TOTAL
301.0	Organization	78,340	(53,869)	-	-	24,471
302.0	Franchises	-	34,884	-	-	34,884
303.0	Land & Land Rights	20,752	2,980	-	-	23,732
304.0	Structures & Improvements	105,764	(48,292)	2,140	-	59,612
307.0	Wells & Springs	46,557	(44,773)	-	-	1,784
311.0	Pumping Equipment	42,713	38,564	-	-	81,277
320.0	Water Treatment Equipment	-	-	-	-	-
320.1	Water Treatment Plants	5,038	67,469	-	-	72,507
320.2	Solution Chemical Feeders	-	4,908	-	-	4,908
330.0	Distribution Reservoirs & Standp	-	-	-	-	-
330.1	Storage Tanks	250,641	(120,018)	20,800	-	151,423
330.2	Pressure Tanks	-	-	-	-	-
331.0	Transmission & Distrib. Mains	618,918	247,743	-	-	866,661
333.0	Services	56,136	(53,160)	-	-	2,976
334.0	Meters & Meter Installations	33,132	46,822	11,488	13,861	77,581
335.0	Hydrants	54,804	6,951	-	-	61,755
336.0	Backflow Prevention Devices	435	(435)	-	-	-
339.0	Other Plant & Misc. Equipment	465	33,521	-	181	33,805
340.0	Office Furniture & Equipment	2,999	1,963	-	1,921	3,041
340.1	Computers & Software	2,494	300	1,637	2,074	2,357
341.0	Transportation Equipment	9,900	7,524	21,483	17,424	21,483
343.0	Tools, Shop & Garage Equip	14,230	(4,264)	-	4,681	5,285
344.0	Laboratory Equipment	-	-	-	-	-
345.0	Power Operated Equipment	9,814	(9,814)	400	-	400
346.0	Communication Equipment	1,889	(1,889)	-	-	-
347.0	Miscellaneous Equipment	14,873	16,317	-	618	30,572
348.0	Other Tangible Plant	180,583	(79,468)	-	-	101,115
	TOTAL WATER PLANT	1,550,477	93,964	57,948	40,760	1,661,629

\* SEE PLANT COST ADJUSTMENT SCHEDULE

YARNELL WATER IMPROVEMENT ASSOCIATION  
PLANT COST ADJUSTMENT

ACCT NO.	DESCRIPTION	2004 TEST YEAR END PROPOSED	2004* TEST YEAR END ACC AUDIT	2006 TEST YEAR END ADJUSTMENT
301	Organization	24,471	78,340	(53,869)
302	Franchises	34,884	-	34,884
303	Land & Land Rights	23,732	20,752	2,980
304	Structures & Improvements	57,472	105,764	(48,292)
307	Wells & Springs	1,784	46,557	(44,773)
311	Pumping Equipment	81,277	42,713	38,564
320	Water Treatment Equipment	-	-	-
320.1	Water Treatment Plants	72,507	5,038	67,469
320.2	Solution Chemical Feeders	4,908	-	4,908
330	Distribution Reservoirs & Standpipes	-	-	-
330.1	Storage Tanks	130,623	250,641	(120,018)
330.2	Pressure Tanks	-	-	-
331	Transmission & Distrib. Mains	866,661	618,918	247,743
333	Services	2,976	56,136	(53,160)
334	Meters & Meter Installations	79,954	33,132	46,822
335	Hydrants	61,755	54,804	6,951
336	Backflow Prevention Devices	-	435	(435)
339	Other Plant & Misc. Equipment	33,986	465	33,521
340	Office Furniture & Equipment	4,962	2,999	1,963
340.1	Computers & Software	2,794	2,494	300
341	Transportation Equipment	17,424	9,900	7,524
343	Tools, Shop & Garage Equip	9,966	14,230	(4,264)
344	Laboratory Equipment	-	-	-
345	Power Operated Equipment	-	9,814	(9,814)
346	Communication Equipment	-	1,889	(1,889)
347	Miscellaneous Equipment	31,190	14,873	16,317
348	Other Tangible Plant	101,115	180,583	(79,468)
TOTAL WATER PLANT		<u>1,644,441</u>	<u>1,550,477</u>	<u>93,964</u>

\* YWIA STRONGLY RECOMMENDS ACC TO ADOPT YWIA'S DEPRECIATION SCHEDULE AND ADJUST CLASS COSTS AND ACCUMULATED DEPRECIATION. ACC AUDIT DEPRECIATION SCHEDULE IS MATERIALLY INACCURATE WHEN COMPARED TO A DETAIL SCHEDULE DEVELOPED BY YWIA. INACCURACIES ARE CAUSED BY ERRORS IN ACCOUNTING FOR COST AND ACCUMULATED DEPRECIATION OF ASSETS DISPOSED AS TO, INCONSISTENT DEPRECIATION RATES, AND INCORRECT CLASSIFICATION OF ASSETS. THESE ERRORS APPARENTLY OCCURRED THROUGH MANY YEARS. FOR EXAMPLE, ASSET. YWIA'S SCHEDULE IS DETAILED AS TO EACH ASSET AND THE RESULTS BETWEEN THE SCHEDULES JUSTIFY THE ADJUSTMENT.

W-02255A-07-0570

YARNELL WATER IMPROVEMENT ASSOCIATION  
PLANT COST ADDITIONS AND RETIREMENTS BY YEAR

ACCT NO.	DESCRIPTION	Year 2005		Year 2006	
		ADDITIONS	RETIREMENTS	ADDITIONS	RETIREMENTS
301.0	Organization	-	-	-	-
302.0	Franchises	-	-	-	-
303.0	Land & Land Rights	-	-	-	-
304.0	Structures & Improvements	1,900	-	240	-
307.0	Wells & Springs	-	-	-	-
311.0	Pumping Equipment	-	-	-	-
320.0	Water Treatment Equipment	-	-	-	-
320.1	Water Treatment Plants	-	-	-	-
320.2	Solution Chemical Feeders	-	-	-	-
330.0	Distribution Reservoirs & Standp	-	-	-	-
330.1	Storage Tanks	20,800	-	-	-
330.2	Pressure Tanks	-	-	-	-
331.0	Transmission & Distrib. Mains	-	-	-	-
333.0	Services	-	-	-	-
334.0	Meters & Meter Installations	4,743	-	6,745	13,861
335.0	Hydrants	-	-	-	-
336.0	Backflow Prevention Devices	-	-	-	-
339.0	Other Plant & Misc. Equipment	-	-	-	181
340.0	Office Furniture & Equipment	-	-	-	1,921
340.1	Computers & Software	-	-	1,637	2,074
341.0	Transportation Equipment	-	-	21,483	17,424
343.0	Tools, Shop & Garage Equip	-	-	-	4,681
344.0	Laboratory Equipment	-	-	-	-
345.0	Power Operated Equipment	-	-	400	-
346.0	Communication Equipment	-	-	-	-
347.0	Miscellaneous Equipment	-	-	-	618
348.0	Other Tangible Plant	-	-	-	-
TOTAL WATER PLANT		<u>27,443</u>	<u>-</u>	<u>30,505</u>	<u>40,760</u>