



# Final Report



## Water and Sewer Capacity Charges

*June 2022*





June 24, 2022

Mr. Paul Hughes  
Chief Financial Officer  
South Tahoe Public Utility District  
1275 Meadow Crest Drive  
South Lake Tahoe, CA 96150

**Subject: Water and Sewer Capacity Charges Final Report**

Dear Mr. Hughes:

Enclosed please find HDR's final report regarding the water and sewer capacity charges for the South Tahoe Public Utility District (District). The development of this report provides the District the basis to establish cost-based water and sewer capacity charges. Another element of this study was developing the District's approach to implement capacity charges for residential (single family and multi-family) customers.

This report has been prepared using generally accepted financial and engineering principles. The District's financial, budgeting, planning, and engineering data were the primary sources for much of the information contained in this report. HDR would recommend that prior to implementing the charges, the charges be reviewed by District legal counsel for compliance with California State law.

HDR appreciates the opportunity to assist the District in this matter. We also would like to thank you and your staff for the assistance provided to us. We look forward to future opportunities to work with the District.

Sincerely yours,  
HDR Engineering, Inc.

A handwritten signature in black ink, appearing to read 'Shawn Koorn'. The signature is fluid and cursive, with a large initial 'S' and 'K'.

Shawn Koorn  
Associate Vice President



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## Introduction

HDR Engineering Inc. (HDR) was retained by South Tahoe Public Utility District (District) to review and update the capacity charges for the water and sewer utilities. The purpose of capacity charges is to recover the costs of public facilities in existence at the time the fee is imposed, and for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged. These charges are charged to new customers connecting to the system, or the incremental increase for existing customers increasing their demands compared to the value of their existing (pre-expansion) capacity.

The implementation of capacity charges is an important policy decision for the District to consider. The common implementation approach, for a water utility, is based on meter capacity, For sewer, it is generally a definition of a single family equivalent unit. This study reviewed alternative methods for assessing the capacity charges for the District's customers while taking into account the legal requirements and scaling of capacity charges that provides an affordable capacity charge to residential units.

The District's current capacity charges were last formally completed and adopted in 2006 and 2008 for water sewer respectively. General industry practice recommends adjusting these charges annually for changes in the costs of construction, and to update the charges every three to five years, or whenever comprehensive planning documents for the systems are updated. By establishing cost-based capacity charges, the District is being proactive and taking an important step in providing adequate infrastructure to meet growth-related needs, and more importantly, providing this required infrastructure to new customers in a cost-based and equitable manner.

## Study Overview for Water

The capacity charges are calculated in conformance with generally accepted rate making practices and are based on the District's planning and design criteria. The capacity charges are based on the existing infrastructure and future capital improvements needed to serve growth divided by the number of Single Family Dwelling Units (SFDUs) for water and Equivalent Service Units (ESUs) for sewer that will be served by the new capacity. A combined approach was used for the District's capacity charges which includes a buy-in (existing) and expansion (future) component give that each component can have different planning and design criteria.

The calculations take into account the financing mechanisms of capital improvements. These charges must be implemented according to the capacity requirement (i.e., the impact) each new connection places on the water and sewer system. This way, the capacity charges are related to the costs the new customer places on the systems and the benefit they derive from infrastructure in place to serve them.

The District implements the water capacity charges based on water demand per SFDU. For the District, a SFDU is defined as a 3/4-inch meter equivalent and is the meter size typically used for residential connections. The District charges based on the size of the meter. The calculated

capacity charges are based on the American Water Works Association (AWWA) standardized method for determining meter equivalency for larger meters based on the 3/4-inch meter equivalents. The capacity charge analysis resulted in the water capacity charge for one (1) SFDU or a 3/4-inch meter increasing from \$6,833, the existing capacity charge, to \$11,015 or an increase of \$4,182. Table ES – 1, below, shows the present and calculated water capacity charges for the District by meter size.

**Table ES – 1  
Present and Calculated Water Capacity Charge**

Meter Size	Present Meter Ratio	Present Capacity Charge <sup>[1]</sup>	AWWA Meter Ratio <sup>[2]</sup>	Calculated Capacity Charge <sup>[3]</sup>
3/4"	1.00	\$6,833	1.00	\$11,015
1"	1.67	11,389	1.67	18,359
1- 1/2"	3.33	22,772	3.33	36,718
2"	5.33	36,436	5.33	58,749
3" <sup>[4]</sup>	10.66	72,872	10.67	117,535
4"	16.66	113,863	16.67	183,591
6"	33.33	227,726	33.33	367,182
8"	59.99	409,907	53.33	587,490
10"	96.65	660,405	76.67	844,517
12"	143.31	979,221	112.50	1,239,238
16"	266.62	1,821,807	150.00	1,652,317

[1] Present capacity charges as of January 2020.

[2] Meter ratio based on American Water Works Association factor based on 3/4-inch meter.

[3] Based on "Combined" methodology established in AWWA M1, Seventh Edition, Table VII.2-1, page 333.

[4] Recommended in the future meters larger than 3-inch are calculated individually based on projected usage.

The District also has a private fire water capacity charge based the line size. The private fire water capacity charge was calculated based on the calculated water capacity charge and specific fire allocations to separate the public fire component from the total system costs. The capacity charge analysis resulted in the private fire water capacity charge for a 1-inch line at \$49 from the current \$48 charge. It should be noted the meter ratio has been updated to the American Water Works Association (AWWA) demand factors based on nominal size of connection raised to the 2.63. This calculation reflects the capacity difference in the line size and is different from the meter equivalencies presented in Table ES – 1. Table ES – 2, below, shows the present and calculated private fire water capacity charges for the District by line size.

**Table ES – 2  
Present and Calculated Private Fire Capacity Charge**

Line Size	Present Ratio	Present Capacity Charge <sup>[1]</sup>	AWWA Ratio <sup>[2]</sup>	Calculated Capacity Charge
1"	1.00	\$48	1.00	\$49
1- 1/2"	1.98	95	2.90	142
2"	3.17	152	6.19	303
3" <sup>[4]</sup>	6.35	305	17.98	881
4"	9.94	477	38.32	1,878
6"	19.85	953	111.31	5,456
8"	35.73	1,715	237.21	11,627
10"	57.58	2,764	426.58	20,910

[1] Present capacity charges as of January 2020.

[2] Demand factors based on nominal size of connection AWWA M1 Manual, Seventh Edition, page 163. Present capacity charges as of January 2020.

### Study Overview for Sewer

The District implements the sewer capacity charges based on a per ESU basis. For the sewer utility, an ESU is calculated to reflect the capacity of a single-family home to provide sewer service, rather than meter size which may not reflect the sewer demands placed on the system. In this way, the number of ESU's better reflects the capacity impacts the customer has placed upon the sewer system. A single family connection is charged a minimum of 3 sewer units. The capacity charge analysis resulted in the sewer capacity charge for a single family (3 sewer units) increasing from \$8,235, the existing capacity charge, to \$11,324 or an increase of \$3,089. Table ES – 3, below, shows the existing and calculated sewer capacity charges for the single family charge.

**Table ES – 3  
Present and Calculated Sewer Capacity Charge**

Single Family Charge	Present Capacity Charge <sup>[1]</sup>	Calculated Capacity Charge <sup>[2]</sup>
1.00	\$8,235	\$11,324

[1] Present capacity charges as of January 2020 assuming 3 sewer units.

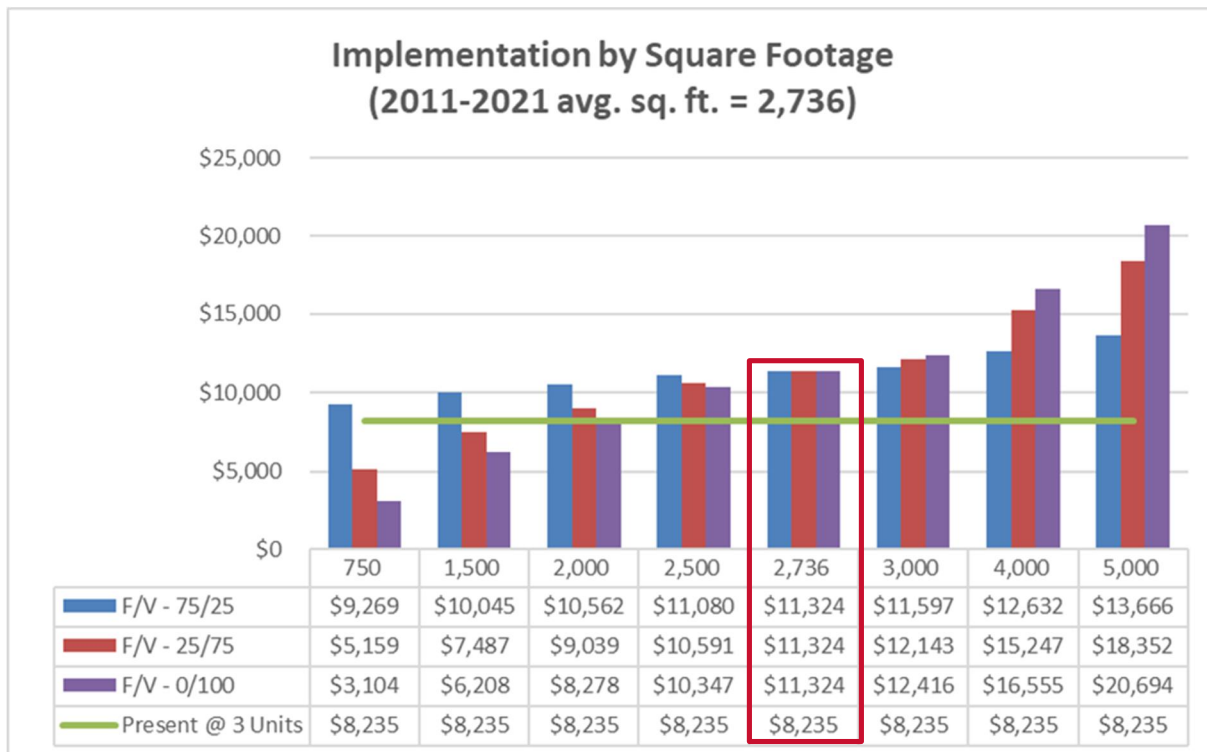
[2] Based on "Combined" methodology established in AWWA M1, Seventh Edition, Table VII.2-1, page 333 for one equivalent connection.

Currently, the District charges the sewer capacity charge on an equivalent sewer unit basis, which is calculated on the number of fixture units for the customer. As an alternative approach to the implementation of the sewer capacity charges a scalable approach was developed for the residential customers (single family and multi-family). This approach is based on District specific parcel data from 2011 to 2021 which shows an average residential building has a square footage

of 2,736 sq. ft.. Three scenarios were presented to the Board for consideration to provide an example of the range of the level of the sewer capacity charge..

1. Collect 75% of the charge set as the minimum
2. Collect 25% of the charge set as the minimum
3. No minimum charge, 100% square footage

Presented below is the graphical summary of the alternative approaches for the implementation of the sewer capacity charges based on a scalable approach and an average square foot per building of 2,736. As a point of reference, commercial customers will be charged on a plumbing unit basis or per seat for commercial restaurants.



In discussion with District staff and Board, it was determined that the sewer capacity charge would be implemented on a 100% square footage basis for residential customers. This would result in a sewer capacity charge of \$4.14 ( $\$11,324 \div 2,736$  square feet = \$4.14) per square foot of the building. As noted, commercial customers will be charged the capacity charge on a plumbing unit basis or per seat for commercial restaurants. Based on the analysis, the sewer capacity charge is increased from \$8,235 to \$11,324 per equivalent sewer unit.

### Consultant’s Recommendation

Based on our review and analysis of the District’s water and sewer capacity charges, HDR makes the following recommendations:



1. The District should adopt the water and sewer capacity charges for new connections which are no greater than the net allowable water and sewer capacity charges as set forth in this report.
2. The District should implement the water capacity charge on a meter size basis.
3. The District should implement the sewer capacity charge on a per square footage basis for residential customers.
4. The commercial customers will be charged a plumbing unit basis or per seat for commercial restaurants.
5. The District should update the private fire line charge to the appropriate line size equivalencies.
6. The District should continue to annually update the water and sewer capacity charges by a local construction cost index such as the Engineering News Record Construction Cost Index (ENR-CCI) for no more than five years. Industry best practice of annual inflationary adjustment can keep the charges (infrastructure investment) relatively current with construction pricing practices.
7. The District should update the actual calculations for the water and sewer capacity charges at such time when a new capital improvement plan, public facilities plan, comprehensive system plan, or a comparable plan is approved or updated by the District, or every five years.

## Disclaimer

HDR, in its calculation of the capacity charges for water and sewer presented in this report, has used generally accepted engineering and ratemaking principles. This should not be construed as a legal opinion with respect to California law. HDR recommends that the District have its legal counsel review the capacity charges for water and sewer as set forth in this report to ensure compliance with California law.

## District Board Review

On April 21, 2022, HDR presented to the District Board the proposed 2022 water and sewer capacity charges. The Board consensus was to move forward with the approach for establishing the water and sewer capacity charges as presented.

## Summary

The water and sewer capacity charges presented in this report are based on the planning and engineering design criteria of the District's water and sewer systems, the value of the existing assets, past financing of system infrastructure, and generally accepted principles. The calculated capacity charges will provide multiple benefits to the District and will continue the practice of establishing equitable and cost-based water and sewer capacity charges for new customers connecting to the District's water and sewer systems.



## 1.0 Overview of Capacity Charges

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### 1.1 Introduction

An important starting point in establishing water and sewer capacity charges is to have a basic understanding of the purpose of these charges along with the criteria and general methodologies that are used to establish cost-based charges. This section of the report presents an overview of capacity charge methodologies that were used to develop cost-based water and sewer charges for the District.

### 1.2 Defining Capacity Charges

The first step in establishing cost-based capacity charges, or sometimes referred to as system development charges (SDC), is to gain a better understanding of the definition. For the purposes of this report, a capacity charge - or SDC, as it is referred to below - is defined as follows:

*“System development [capacity] charges are one-time charges paid by new development to finance construction of public facilities needed to serve them.”<sup>1</sup>*

Capacity charges are generally imposed as a condition of service. The objective of capacity charge is not to generate revenue for the utility, but to create a fiscal balance between existing customers and new customers. In this way, all customers seeking to connect to the utility’s system bear an proportional share of the cost of capacity invested in the existing system along with necessary future capacity expansion related needs. Through the implementation of proportional and cost-based capacity charges, existing customers will not be burdened with the cost of new development (e.g., system expansion). If cost-based capacity charges are not implemented, then existing utility customers will bear (i.e., pay for) a proportion of the costs associated with new development. Ultimately, the adoption of the final capacity charges is a policy decision by the District Board regarding the sharing of costs between new development and existing customers. The adoption of a cost-based capacity charges moves towards a proportional balance of growth pays for growth approach.

### 1.3 Requirement Under California State Law

In establishing capacity charges, an important requirement is that they be developed and implemented in conformance with State and local laws. California law provides the basis for the determination of capacity charges through a uniform framework for the imposition of capacity charges by local governments. Specifically, the requirement for the calculation of capacity charges in California are found in the California Government Code sections 66013, 66016, and 66022, which are interspersed within the ‘Mitigation Fee Act’.

A summary of the relevant statutes required in the calculation of capacity charges under California law is as follows:

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<sup>1</sup> Arthur C. Nelson, System Development Charges for Water, Sewer, and Stormwater Facilities, Lewis Publishers, New York, 1995, p. 1,

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

“66013 (b) (3) ‘Capacity charge’ means a charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of the local agency involving capital expense relating to its use of existing or new public facilities. A “capacity charge” does not include a commodity charge.”

In addition to the determination of “the estimated reasonable cost of providing the service for which the fee is imposed,” California law also requires the following:

- That notice (of the time and place of the meeting, including a general explanation of the matter to be considered) and a statement that certain data is available be mailed to those who filed a written request for such notice,
- That certain data (the estimated cost to provide the service and anticipated revenue sources) be made available to the public,
- An opportunity for public input at an open and public meeting to adopt or modify the fee, and
- That revenue in excess of actual cost be used to reduce the fee creating the excess.

In 1996, the voters of California approved Proposition 218, which required that the imposition of certain charges and assessments by municipal governments require a vote of the people to change or increase the fee or assessment. In *Richmond v. Shasta Community Services Dist.*, 32 Cal.4th 409 (2004), the California Supreme Court held that capacity charges are not “assessments” under Proposition 218 because they are imposed only on those who are voluntarily seeking water and wastewater service, rather than being charged to particular identified parcels, and therefore such charges are not subject to the procedural or substantive requirements of Proposition 218. The court also held that such charges can properly be enacted by either ordinance or resolution.

In November 2010 the voters of California passed Proposition 26, an initiative based state constitutional amendment that provided a new definition of the term “tax” in the California Constitution. Under Proposition 26 a fee or charge imposed by a public agency is a tax unless it meets one of seven exceptions. “Connection fees” would be included within exceptions 1 and/or 2. These two exception note that the connection fee or charge is:

- (1) “A charge imposed for a specific benefit conferred... directly to the payor that is not provided to those not charged, and which does not exceed the reasonable cost to the local government of conferring the benefit...,”

- (2) “A charge imposed for a specific government service... directly to the payor that is not provided to those not charged, and which does not exceed the reasonable cost to the local government of providing the service or product.”

In the case of the District’s capacity charge, the District does not charge one fee payer more in order to charge another fee payer less (i.e., a cross-subsidy), and it does not exceed the reasonable costs to the local government of providing the service. Given this, the fee is not a tax within the meaning of Proposition 26.

In simplified terms, the basic principle that needs to be followed under California law is that the capacity charge be based on a proportionate share of the costs of the system required to provide service and that the requirements for adoptions and accounting be followed in compliance with California law.

## 1.4 Methodology to Development of Capacity Charges

There are various approaches that can be used to establish capacity charges which ultimately depend on the available capacity in the utility (i.e., ability to meet future customer demands). The AWWA M-1 Manual discusses three generally accepted capacity charges methods:

- “The **buy-in method**, is based on the value of the existing system’s capacity. This method is typically used when the existing system has sufficient capacity to serve new development now and into the future.
- The **incremental cost method**, is based on the value or cost to expand the existing system’s capacity. This method is typically used when the existing system has limited or no capacity to serve new development now and into the future.
- The **combined approach** is based on a blended value of both the existing and expanded system’s capacity. This method is typically used where some capacity is available in parts of the existing system (e.g., water or wastewater treatment), but new or incremental capacity will need to be built in other parts (e.g., water storage, wastewater lift station) to serve new development at some point in the future.”<sup>2</sup>

The combined approach was used for both the water and sewer capacity charge analyses. Both the water and sewer systems have available capacity to accommodate growth as well as additional future projects needed to accommodate new growth (demand/capacity). Therefore, the combined approach is the approach that best fits the District’s facilities given the impacts of growth for each system. Therefore, the existing and future component cost per SFDU or ESU, for water and sewer respectively, is determined, and the cost per SFDU or ESU for each existing and future component is added together for a combined total.

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<sup>2</sup> AWWA M-1 Manual, 7<sup>th</sup> Edition, p. 330-337. Water Environment Federation Manual of Practice No. 27, 4<sup>th</sup> Edition, p. 206-211

Within the generally accepted capacity charge methodologies<sup>3</sup>, there are a number of different steps used to establish cost-based and proportional capacity charges. These steps are as follows:

**Step 1** - Determination of system planning criteria

**Step 2** - Determination of single family dwelling units (SFDUs) or equivalent service units (ESUs)

**Step 3** – Valuation of system component costs

**Step 4** - Determination of any credits

### **Step 1 – Determination of System Planning Criteria**

The first step in establishing capacity charges is the determination of the system planning criteria. This implies calculating the amount of capacity required by a single-family residential customer. The use of an adopted facility plan or master plan for the utility provides the basis for the capacity charge system planning criteria. These planning documents provide the rational planning basis and criteria for the facilities and investment needed to operate and maintain the system properly and adequately. Generally, for a water system the planning criteria is the peak day demand in gallons per SFDU. For a sewer system the planning criterion is the average usage per ESU. The District’s Standard Specifications and Capital Improvement Plan resulting from the 2020 Urban Water Management Plan for water and the 2009 Wastewater Collection System Master Plan and recent 2018 Rate Study for sewer are the documents and information that are referenced for the determination of the system planning criteria.

### **Step 2 – Determination of Equivalent SFDUs and ESUs**

The next step is the determination of the SFDUs and ESUs. A SFDU or ESU provides a “common denominator” for assessing impact on a utility system. The determination of the total system SFDUs or ESUs is an important calculation in that it provides the linkage between the amount of infrastructure necessary to provide service to a set number of customers. This implies that if the system is designed to provide service for demands up to the year 2030, then the infrastructure costs are divided by the total SFDUs or ESUs projected to be connected by 2030 to determine the equitable and proportionate cost per SFDU or ESU.

### **Step 3 – Valuation of System Component Costs**

Once the number of SFDUs or ESUs, or the capacity components for each system are determined, a component by component analysis is undertaken to determine the portion of the capacity charge attributable to each component in dollars per SFDU or ESU. In this process, the existing assets must be valued. Existing assets may be valued in a number of different ways. These methods may include the following:

- Original Cost (OC) is cost of construction in year of construction
- Original Cost Less Depreciation (OCLD)
- Replacement Cost New (RCN) is current day dollars of replacing existing

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<sup>3</sup> Methodologies established in industry documents referenced as System Development Charges for Water, Wastewater, and Stormwater Facilities, by Arthur C. Nelson; AWWA M-1 Manual, 7<sup>th</sup> Edition and WEF Manual of Practice No. 27, Financing and Charges for Wastewater Systems, Fourth Edition.

- Replacement Cost New Less Depreciation (RCNLD)

Given these four different methods for valuing the assets, the selection of the valuation method certainly arises. The American Water Works Association M-1 manual notes the following concerning these various generally accepted valuation methods:

“Using the OC and OCLD valuations, the [capacity charge] reflects the original investment in the existing capacity. The new customer “buys in” to the capacity at the OC or the net book value cost (OCLD) for the facilities and as a result pays an amount similar to what the existing customers paid for the capacity (OC) or the remaining value of the original investment (OCLD).

Using the RCN and the RCNLD valuations, the [capacity fee] reasonably reflects the cost of providing new expansion capacity to customers as if the capacity was added at the time the new customers connected to the water or sewer system. It may be also thought of as a valuation method to fairly compensate the existing customers for the carrying costs of the excess capacity built into the system in advance of when the new customers connect to the system. This is because, up to the point of the new customer connecting to the system, the existing customers have been financially responsible for the carrying costs of that excess capacity that is available to development.”<sup>4</sup>

As a point of reference for this study, the District’s capacity charge analyses was based on a RCN methodology for all assets in the study. The District’s existing assets are valued at “replacement” cost based on original cost escalated to current dollars using a cost index (i.e., the Engineering New Record, Construction Cost Index, or ENR-CCI). This value reasonably reflects the carrying costs of the excess capacity paid by existing customers and mirrors the District’s annual update to the capacity charges based on the ENR-CCI.

The next step in the analysis is to determine the valuation of the system infrastructure. The combined approach is based on the existing infrastructure plus future expansion-related capital projects, based on an adopted capital plan or master plan and valued at today’s cost, regardless of the timing of when the facility will be built. The future component is related only to future capital projects which accommodate future growth.

Given a value for capacity and the number of SFDU or ESU capacity units, the basic formula for calculating the capacity charge is relatively straight-forward, and is as follows:

$$\frac{\text{Existing System (\$)}}{\text{System SFDU or ESUs}} + \frac{\text{Future CIP (\$)}}{\text{Future SFDU or ESUs}} = \frac{\text{Maximum Allowable Capacity Charge \$ per SFDU or ESU}}$$

In the determination of the capacity charge, the cost per SFDU or ESU as shown above is the “gross capacity charge”. The gross capacity charge is calculated before any credits.

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<sup>4</sup> Ibid., p. 268

#### **Step 4 – Determination of Any Credits**

The last step in the calculation of the capacity charge is the determination of any credits. The credit considers the method used to finance infrastructure on the system so that customers are not paying twice for infrastructure – once through the capacity charges and again through rates. The double payment can come in through the imposition of a capacity charge and then the requirement to pay debt service within a customer’s water or sewer rates.

This component accounts for the outstanding debt principal on existing assets. By segregating the debt service out, the cost can be clearly identified and calculated appropriately. To avoid double-counting of the assets financed with debt, the future principal associated with funding existing assets is deducted from the existing infrastructure value.

### **1.5 Summary**

This section of the report has defined capacity charges; provided an overview of the requirements under California state law, the capacity charge approach which must be established between new development and the new or expanded facilities required to accommodate new development, and appropriate apportionment of the cost to the new development in relation to benefits reasonably to be received. The next section of the report will provide a discussion of the calculation of the District’s water and sewer capacity charges.



## 2.0 Development of the Water and Sewer Capacity Charges

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### 2.1 Introduction

This section of the report presents the key assumptions and details used in calculating the District's water and sewer capacity charges. The calculation of the District's water and sewer capacity charges is based on District-specific accounting and planning information. Specifically, the charges are based upon the District's fixed asset records; the District's current capital improvement plans; existing SFDUs for water and ESUs for sewer and the projection of future SFDUs and ESUs.

To the extent that the cost and timing of future capital improvements change, then the capacity charges presented in this section of the report should be updated to reflect the changes.

### 2.2 Overview of District's Water and Sewer System

The South Tahoe Public Utility District supplies drinking water and sewer collection and treatment services. The District was established in 1950. The District's service area encompasses 27,000 acres and includes most, but not all, of the City of South Lake Tahoe and portions of unincorporated El Dorado County. The area is a tourist destination with extensive lodging facilities and vacation homes which creates a unique customer base. The seasonal fluctuations in the tourist season also affect the seasonal nature of the workforce. These demographics affect the District's water demands resulting in seasonal and weekly variations much different than a typical California city.

The District provides water with 16 active wells for over 14,000 residential water connections, and 660 commercial and government sites. The District provides sewer service with a 7.7 MGD capacity treatment plant with an average of 4.0 MGD flow to over 17,000 connections. The sewer system includes over 330 miles of sewer lines, and 42 lift stations.

### 2.3 Present Water Capacity Charge

The District's existing water capacity charge is based on the safe operating capacity of a 3/4-inch meter (or 1 SFDU) as compared with the respective safe operating capacities of other meter sizes. The District has a current total capacity fee of \$6,833 for a 3/4-inch meter (1 SFDU). The District's existing capacity charges are shown below in Table 2-1.



**Table 2-1  
Present Water Capacity Charge**

<b>Meter Size</b>	<b>Present Meter Ratio</b>	<b>Present Capacity Charge<sup>[1]</sup></b>
3/4"	1.00	\$6,833
1"	1.67	11,389
1- 1/2"	3.33	22,772
2"	5.33	36,436
3"	10.66	72,872
4"	16.66	113,863
6"	33.33	227,726
8"	59.99	409,907
10"	96.65	660,405
12"	143.31	979,221
16"	266.62	1,821,807

[1] Present capacity charges as of January 2020.

As can be seen in Table 2-, larger sized meters pay a greater charge which is based on the size of the meter.

## 2.4 Calculation of the Water Capacity Charges

As discussed in Section 1, the process of calculating capacity charges is based on a four-step process. In summary form, these steps are as follows:

- Determination of system planning criteria
- Determination of single family dwelling units (SFDUs)
- Calculation of the capacity charge by system component costs
- Determination of capacity charge credits

Each of these steps is discussed in more detail below.

### 2.4.1 Water System Planning Criteria

System planning criteria typically involves calculating the amount of water demand required by a single-family residential customer. The 2020 Urban Water Management Plan, defined 226 average gallons per person, 2.19 people per household or 494.94 gallons per SFDY (226 X 2.16 = 494.94). A summary of the system criteria is presented in Table 2-2. Details of the system planning criteria are shown on Exhibit 6 in the Technical Appendix.

**Table 2-2  
Water Capacity Charge – Planning Criteria**

Description	Total
Average gallons per person <sup>[1]</sup>	226.0
Number of persons per household <sup>[2]</sup>	<u>2.19</u>
<b>Average Day Demand in gallons</b>	<b>494.94</b>
<b>Maximum Day Demand Capacity in MGD<sup>[3]</sup></b>	<b>15.415 MGD</b>

[1] 2020 Urban Water Management Plan, average baseline gpcd, page 5-1.

[2] 2020 Urban Water Management Plan, page 3-3.

[3] Total District well capacity without Bakersfield and Bayview Wells

### 2.4.2 Water Single Family Dwelling Units

System planning criteria are used to establish the capacity needs of a SFDU. The maximum day demand for the system capacity in MGD is divided by the average day demand per SFDU to estimate the build out SFDU. The well capacity max day demand is 15.415 MGD reflecting buildout SFDUs of 31,146 (15.415/494.94 gallons per day = 31,146 SFDUs). The 2021 max day demand is 10.500 MGD or 21,215 SFDUs (10.500/494.94 gallons per day = 21,215 SFDUs). A summary of the existing and future SFDUs is presented in Table 2-3.

**Table 2-3  
Water Capacity Charge – Single Family Dwelling Units**

Description	Capacity in MGD	Average Day Demand (gallons)	Total SFDUs
Existing SFDUs	10.500	494.94	21,215
Future SFDUs	<u>4.915</u>	494.94	<u>9,931</u>
<b>Total Buildout SFDUs</b>	<b>15.415</b>		<b>31,146</b>

### 2.4.3 Calculation of the Water Capacity Charge

The next step of the analysis is to review the major functional system infrastructure to determine the capacity charge for the system. In calculating the capacity charges for the District, existing components, debt service for existing facilities, future capital improvements relating to growth were included. The methodology used to calculate each of these components is described below.

**EXISTING OR BUY-IN COMPONENT** – To calculate the value of the existing assets for the buy-in component, the approach considered the original cost of each asset. The original cost of the asset was then adjusted to the value for replacement cost. The District provided an asset listing for the existing infrastructure and their installation dates. As was noted in Section 1, there are different approaches for valuing existing assets. In this case, a replacement cost new was used. To accomplish this, the original cost of each asset was escalated to current, November 2021 dollars, based on the Construction Cost Index (CCI) for the 20-City in the Engineering News & Record (ENR).

Given the value of the existing assets, the next step was to determine the portion of the asset costs that were deemed eligible to be included in the calculation of the capacity charge. The term “capacity charge eligible” simply describes the amount of the asset to be included within the calculation of the charge. Within this study, meters, miscellaneous equipment (with the exception of SCADA) office equipment, tools, unmetered services, and vehicles were not included. The total RCN value of the eligible existing assets was \$176 million. Also included was current construction work in progress which amounts to \$2.6 million. The total buy in portion of the charge is \$5,745  $((\$176M + \$2.6M)/31,146 \text{ SFDUs} = \$5,745 \text{ per SFDU})$ . The valuation of the existing assets can be seen on Exhibit 1 of the Water Technical Appendix. The projects included in construction work in progress can be seen on Exhibit 3 of the Water Technical Appendix.

**DEBT SERVICE COMPONENT** - In addition to the buy-in component, a debt service component was also developed. This component accounts for the principal on existing assets. The remaining principal portion of the debt associated with the assets was deducted from the total eligible asset value prior to calculating the capacity charge. The inclusion of a debt service credit avoids double charging the customer for the asset value in the existing or buy-in component of the capacity charge, and also in the debt service component of the rates. The principal portion of the debt service balance on existing assets is removed from the value prior to calculating the buy-in portion of the charge. By segregating the debt service out, the cost can be clearly identified and calculated appropriately

The District has seven outstanding issues for the water system that are capacity charge eligible. Given that meters were not included as being capacity charge eligible, the meter loans were not included. The District’s total outstanding principal is \$43.3 million, which is all related to water. The debt credit portion of the charge is \$1,393 per SFDU  $(\$43M/31,146 = \$1,393 \text{ per SFDU})$ . Details of the debt service are shown on Exhibit 4 of the Water Technical Appendix.

**FUTURE COMPONENTS** – An important requirement for a capacity charge study is the connection between the anticipated future growth on the system and the needed facilities required to accommodate that growth. For purposes of this study, the District’s most current Capital Improvement Plan (CIP) was utilized. District staff reviewed the CIP and provided the projects necessary to meet growth as a percentage of capacity eligible projects. The future component of the charge is \$6,713 per SFDU  $(\$66.6M/9,931 = \$6,713 \text{ per SFDU})$ . Exhibit 6 of the Water Technical Appendix contains the details of this portion of the charge.

The District currently has a private fire capacity charge. The fire allocation component of the charge is \$49 per SFDU  $(\$18 \text{ existing portion and } \$31 \text{ future portion} = \$49 \text{ per SFDU})$ . The details for this calculation is shown after the water capacity charge tables. Exhibit 2B of the Water Technical Appendix contains the details of this portion of the charge.

#### **2.4.4 Allowable Water Capacity Charge**

Based on the sum of the component costs calculated above, the allowable water capacity charge was determined. “Allowable” refers to the concept that the calculated capacity charges are the District’s cost-based water capacity charges. The District, as a matter of policy, may charge any amount up to the allowable capacity fee, but not over that amount. Charging an amount greater

than the allowable capacity charge would not meet the practical basis of a cost-based capacity charge. Table 2-4 shows a summary of the allowable water capacity charge. Details are provided in Exhibit 2 of the Water Technical Appendix.

**Table 2-4**  
**Maximum Allowable Water Capacity Charge**  
**Based on a 3/4-Inch Meter Equivalency**

<b>Component</b>	<b>Total</b>	<b>SFDUs</b>	<b>\$/SFDU</b>
Existing Water System (RCN)	\$176,321,853	31,146	\$5,661
Plus: Construction WIP	<u>2,602,000</u>	31,146	<u>83</u>
Existing Capacity Charge	\$178,923,853		\$5,745
Future Water System	<u>66,667,074</u>	9,931	<u>6,713</u>
<b>Total Existing and Future</b>	<b>\$245,590,927</b>		<b>\$12,458</b>
<b>Less: Outstanding Debt Principal</b>	(43,397,893)	31,136	(1,393)
<b>Less: Private Fire Allocation<sup>[1]</sup></b>			
Existing Water System			(\$18)
Future Water System			<u>(31)</u>
<b>Total Private Fire Allocation</b>			<b>(\$49)</b>
<b>Total Water Capacity Charge</b>			<b>\$11,015</b>
<i>Present Water Capacity Charge</i>			\$6,833
<i>\$ Change</i>			<i>\$4,182</i>

[1] Private fire allocation shown after the water capacity charges. Further detail can be found in Exhibit 2B of the Water Technical Appendix..

As can be seen in Table 2-4, the calculated water capacity charge was determined to be \$11,015 for a 3/4-inch meter equivalency. Table 2-5 provides a summary of the present and calculated allowable water capacity charges by meter size. The capacity charges for the larger meter sizes are determined by multiplying the capacity fee for a 3/4-inch meter by the meter equivalency factors (i.e., relative capacities).

**Table 2 –5  
Present and Calculated Water Capacity Charge**

Meter Size	Present Meter Ratio	Present Capacity Charge <sup>[1]</sup>	AWWA Meter Ratio <sup>[2]</sup>	Calculated Capacity Charge <sup>[3]</sup>
3/4"	1.00	\$6,833	1.00	\$11,015
1"	1.67	11,389	1.67	18,359
1- 1/2"	3.33	22,772	3.33	36,718
2"	5.33	36,436	5.33	58,749
3" <sup>[4]</sup>	10.66	72,872	10.67	117,535
4"	16.66	113,863	16.67	183,591
6"	33.33	227,726	33.33	367,182
8"	59.99	409,907	53.33	587,490
10"	96.65	660,405	76.67	844,517
12"	143.31	979,221	112.50	1,239,238
16"	266.62	1,821,807	150.00	1,652,317

[1] Present capacity charges as of January 2020.

[2] Meter ratio based on American Water Works Association factor based on 3/4-inch meter.

[3] Based on "Combined" methodology established in AWWA M1, Seventh Edition, Table VII.2-1, page 333.

[4] Meters larger than 3-inch are calculated individually based on projected usage.

### 2.4.5 Allowable Private Fire Capacity Charges

The District currently has a fire capacity charge for private fire protection. This charge is based on a 1-inch AWWA equivalent fire service line ratio and is \$48 for a 1-inch service line. A summary of the present fire capacity charges is presented in Table 2-6.

**Table 2-6  
Present Private Fire Capacity Charge**

Service Size	Present Ratio	Present Capacity Charge <sup>[1]</sup>
1"	1.00	\$48
1- 1/2"	1.98	95
2"	3.17	152
3"	6.35	305
4"	9.94	477
6"	19.85	953
8"	35.73	1,715
10"	57.58	2,764

[1] Present capacity charges as of January 2020.

In developing the fire capacity charge the calculated water capacity charge methodology was used to allocate the fire protection portion of the capacity charge. Hydrants, Mains, Pumping, reservoir tanks, and land and water rights were allocated based on the percentage of allocation

of fire (public and private). This allocation was further allocated to the private portion based on the public to private allocation of hydrants and fire services. A summary of the allocation of the water capacity charge for private fire capacity charges is presented in Table 2-7.

**Table 2-7**  
**Maximum Allowable Private Fire Capacity Charge (\$ 1,000)**

Component	Total <sup>[1]</sup>	% Total Fire <sup>[2]</sup>	\$ Total Fire	SFDUs <sup>[1]</sup>	\$/SFDU
<b>Existing</b>					
Hydrants	\$3,779	100.0%	\$3,779	31,146	\$121
Mains Less Contrib.	70,395	33.5%	23,582	31,146	757
Pumping	14,049	33.5%	4,708	31,146	151
Reservoir/Tanks	23,829	33.5%	7,983	31,146	256
Land/Water Rights	11,655	6.0%	699	31,146	23
All other	<u>55,216</u>				
Total Existing	\$178,923		\$40,751		\$1,308
<b>Future</b>					
Hydrants	\$1,967	100.0%	\$1,967	9,931	\$198
Mains	57,078	33.5%	19,121	9,931	1,925
Reservoir/Tanks	3,381	33.5%	1,132	9,931	115
All other	<u>4,241</u>				
Total Future	\$66,667		\$22,220		\$2,238
<b>Total Fire Existing Future</b>					<b>\$3,546</b>
<b>Private Fire Allocation<sup>[3]</sup></b>					0.8%
<b>Private Fire at 3/4-inch</b>					\$29
<b>1-inch Meter Ratio<sup>[4]</sup></b>					1.67
<b>Capacity Charge at 1-inch</b>					<b>\$49</b>
<i>Present Capacity Charge</i>					\$48
<i>\$ Change</i>					\$1

[1] Calculated water capacity charge totals. See Table 2-4 of this report.

[2] Mains, Pumping, and Reservoirs/Tanks based on equalization and fire storage ratio. Land and water rights based on last COSA and overall allocation of 6%.

[3] Based on public and private fire service line split. See Exhibit 2B of the Water Technical Appendix.

[4] Calculated water capacity charge is at ¾-inch and 1-inch meter ratio is 1.67.

Details of the private fire capacity charge details can be found in Exhibit 2B in the Water Technical Appendix. Table 2-8 summarizes the present and calculated private fire capacity charges. It should be noted the service line ratio has been updated to the demand factors based on nominal size of connection raised to the 2.63. AWWA M1 Manual, Seventh Edition, page 163.

**Table 2–8  
Present and Calculated Private Fire Capacity Charge**

Service Size	Present Ratio	Present Capacity Charge <sup>[1]</sup>	AWWA Ratio <sup>[2]</sup>	Calculated Capacity Charge
1"	1.00	\$48	1.00	\$49
1- 1/2"	1.98	95	2.90	142
2"	3.17	152	6.19	303
3" <sup>[4]</sup>	6.35	305	17.98	881
4"	9.94	477	38.32	1,878
6"	19.85	953	111.31	5,456
8"	35.73	1,715	237.21	11,627
10"	57.58	2,764	426.58	20,910

[1] Present capacity charges as of January 2020.

[2] Demand factors based on nominal size of connection AWWA M1 Manual, Seventh Edition, page 163. Present capacity charges as of January 2020.

## 2.5 Present Sewer Capacity Charge

The District implements the sewer capacity charges based on a per ESU basis. For the sewer utility, an ESU is calculated to reflect the capacity of a single-family home to provide sewer service, rather than meter size which may not reflect the sewer demands placed on the system. In this way, the number of ESU's better reflects the capacity impacts the customer has placed upon the sewer system. A single family connection is charged a minimum of 3 sewer units. Table 2–9, below, shows the present sewer capacity charges for the single family charge.

**Table 2-9  
Present Sewer Capacity Charge**

Single Family Charge <sup>[1]</sup>	Present Capacity Charge <sup>[2]</sup>
1.00	\$8,235

[1] Single Family customers are charged a minimum of 3 sewer units.

[2] Present capacity charges as of January 2020.

## 2.6 Calculation of the Sewer Capacity Charge

As discussed in Section 1, the process of calculating capacity charges is based on a four-step process. In summary form, these steps are as follows:

- Determination of system planning criteria
- Determination of equivalent service units (ESUs)
- Calculation of the capacity charge by system component costs
- Determination of capacity charge credits

Each of these steps is discussed in more detail below.

### 2.6.1 Sewer System Planning Criteria

System planning criteria typically involves calculating the average amount of flow from a single-family residential customer. The average daily demand per sewer unit was, defined as 122 gallons per day per sewer unit. A summary of the system criteria is presented in Table 2-10. Details of the system planning criteria are shown on Exhibit 6 in the Technical Appendix.

Table 2-10 Sewer Capacity Charge – Planning Criteria	
Description	Total
Average daily demand in gallons per day per sewer unit <sup>[1]</sup>	122.0
Average Day Flow in mgd	3.15 MGD
Total System Capacity <sup>[2]</sup>	7.70 MGD

[1] Average daily flow, based on 2018 rate study.

[2] 2009 Wastewater Collection System Master Plan, page 2, 7.7 mgd capacity.

### 2.6.2 Sewer Equivalent Service Units

System planning criteria are used to establish the capacity needs of a ESU. The maximum day demand for the system capacity in MGD is divided by the average day demand per service unit to estimate the build out SFDU. The treatment system capacity is 7.70 MGD reflecting buildout ESUs of 62,980 (7.70/122 gallons per day = 62,980 ESUs). The 2021 average daily flow is 3.15 MGD or 25,764 ESUs (3.15/122.0 gallons per day per sewer unit = 25,764 ESUs). . A summary of the existing and future SFDUs is presented in Table 2-11.

Table 2-11 Sewer Capacity Charge – ESUs		
Description	Capacity in MGD	Total ESUs
Existing ESUs	3.15	25,764
Future ESUs	<u>4.55</u>	<u>37,215</u>
<b>Total Buildout ESUs</b>	<b>7.70</b>	<b>62,980</b>

### 2.6.3 Calculation of the Sewer Capacity Charge

The next step of the analysis is to review the major functional system infrastructure to determine the capacity charge for the system. In calculating the capacity charges for the District, existing components, debt service for existing facilities, future capital improvements relating to growth were included. The methodology used to calculate each of these components is described below.

**EXISTING OR BUY-IN COMPONENT** – To calculate the value of the existing assets for the buy-in component, the District’s methodology considered the original cost of each asset. The original cost of the asset was then adjusted to the value for replacement cost. The District provided an asset listing for the various existing components and their installation dates. As was noted in Section 1, there are different methods for valuing existing assets. In this case, a replacement cost



new was used. To accomplish this, the original cost of each asset was escalated to current, November, 2021 dollars, based on the Engineering News & Record (ENR) Construction Cost Index (CCI) for the 20-City average.

Given the value of the existing assets, the next step was to determine the portion of the asset costs that were deemed eligible to be included in the calculation of the capacity charge. The term “capacity charge eligible” simply describes the amount of the asset to be included within the calculation of the charge. Within this study, office equipment, tools, and vehicles were not included. The total RCN value of the eligible existing assets was \$698.1 million. Also included was any construction work in progress which amounts to 5.1 million. The total buy in portion of the charge is \$11,167  $(\$698.1\text{M} + \$5.1\text{M})/62,980 \text{ ESUs} = \$11,167 \text{ per ESU}$ . The valuation of the existing assets can be seen on Exhibit 1 of the Sewer Technical Appendix. The projects included in construction work in progress can be seen on Exhibit 3 of the Sewer Technical Appendix.

**DEBT SERVICE COMPONENT** - In addition to the buy-in component, a debt service component was also developed. This component accounts for the principal on existing assets. The remaining principal portion of the debt associated with the assets was deducted from the total eligible asset value prior to calculating the capacity charge. This inclusion of a “debt service credit” avoids double charging the customer for the asset value in the existing or buy-in component of the capacity charge, and also in the debt service component of the rates. The principal portion of the debt service balance on existing assets is removed from the value prior to calculating the buy-in portion of the fee. By segregating the debt service out, the cost can be clearly identified and calculated appropriately. The District has several outstanding issues for the sewer system, an outstanding principal total of \$53.9 million as of June 2021. The debt credit portion of the charge is \$856 per SFDU  $(\$53.9\text{M}/62,980 = \$856 \text{ per SFDU})$ . Details of the debt service are shown on Exhibit 4 of the Sewer Technical Appendix.

**FUTURE COMPONENTS** – An important requirement for a capacity fee study is the connection between the anticipated future growth on the system and the needed facilities required to accommodate that growth. For purposes of this study, the District’s most current Capital Improvement Plan (CIP) was provided. District staff reviewed the existing capital improvement and provided a projection of the percentage of capacity eligible projects. The sewer CIP projects total \$108.4 million of which \$37.6 million were capacity charge eligible. The future component of the charge is \$1,013 per ESU  $(\$37.6\text{M}/37,125 = \$1,013 \text{ per ESU})$ . Exhibit 6 of the Sewer Technical Appendix contains the details of this portion of the charge.

#### **2.6.4 Allowable Sewer Capacity Charge**

Based on the sum of the component costs calculated above, the allowable sewer capacity charge was determined. “Allowable” refers to the concept that the calculated capacity charges shown, as a matter of policy, the District may charge any amount up to the allowable capacity charge, but not over that amount. Charging an amount greater than the allowable capacity charge would not meet the practical basis of a cost-based capacity charge. Table 2-12 are the District’s cost-based sewer capacity charges. Details are provided in Exhibit 2 of the Sewer Technical Appendix.

**Table 2-12**  
**Maximum Allowable Sewer Capacity Charge**

Component	Total	ESUs	\$/ESU
Existing Sewer System (RCN)	\$698,128,555	62,980	\$11,085
Plus: Construction WIP	<u>5,165,000</u>	62,980	<u>82</u>
Existing Capacity Charge	\$703,293,555		\$11,167
Future Sewer System	<u>37,610,921</u>	37,125	<u>1,013</u>
<b>Total Existing and Future</b>	<b>\$245,590,927</b>		<b>\$12,180</b>
<b>Less: Outstanding Debt Principal</b>	(53,927,097)	62,980	(856)
<b>Total Sewer Capacity Charge</b>			<b>\$11,324</b>
<i>Present Sewer Capacity Charge</i> <sup>[1]</sup>			\$8,235
<i>\$ Change</i>			\$3,089

[1] present capacity charge assumes a minimum of three sewer units for single family customers.

As can be seen in Table 2-12, the calculated sewer capacity charge was determined to be \$11,324 for an equivalent sewer unit. Table 2-13 provides a summary of the present and calculated allowable sewer capacity charges per SFDU.

**Table 2-13**  
**Present and Calculated Sewer Capacity Charge**

Single Family Charge <sup>[1]</sup>	Present Capacity Charge <sup>[2]</sup>	Calculated Capacity Charge <sup>[3]</sup>
1.00	\$8,235	\$11,324

[1] Single Family customers are charged a minimum of 3 sewer units.

[2] Present capacity charges as of January 2020.

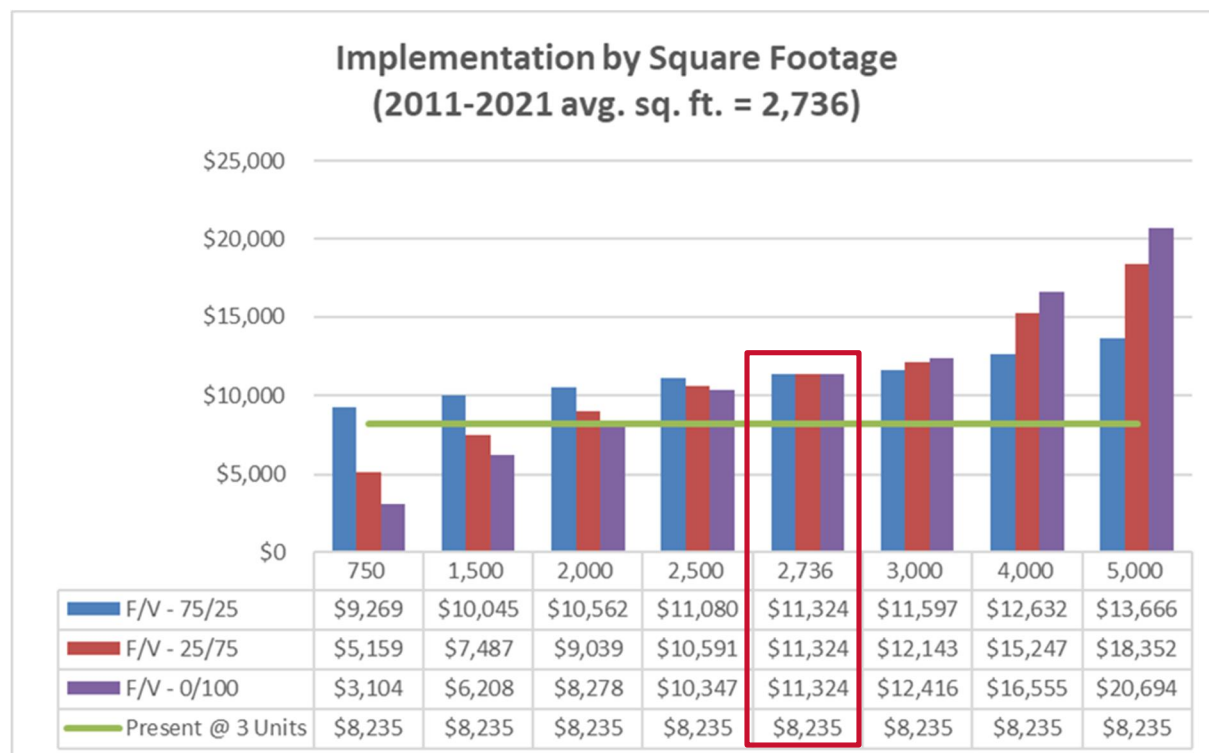
[3] Based on "Combined" methodology established in AWWA M1, Seventh Edition, Table VII.2-1, page 333.

### 2.6.5 Alternative Implementation of Sewer Capacity Charge

In discussion with the District, alternative implementation approaches were reviewed and discussed. In discussions, it was determined that a square footage approach would be used to implement the sewer capacity charge. District staff provided parcel data for existing District customers. This data was reviewed and the average residential building square footage was calculated. The result is an alternative approach which is scalable on a per square footage to encourage the building of smaller, more affordable units. Based on the District average of 2,736 square foot per building from specific parcel data three scenarios were presented.

1. Collect 75% of the charge set as the minimum
2. Collect 25% of the charge set as the minimum
3. No minimum charge, 100% square footage

Based on the present fee of \$8,235 (3 units X \$2,745 = \$8,235) and the calculated fee of \$11,324 per sewer unit the following table illustrates these three scenarios:



As a point of reference, the square footage approach only applies to residential customers (i.e., single family and multi-family). In discussion with District staff and Board, it was determined that the sewer capacity charge would be implemented on a 100% square footage basis for residential customers. This would result in a sewer capacity charge of \$4.14 ( $\$11,324 \div 2,736$  square feet = \$4.14) per square foot of the building. As noted, commercial customers will be charged the capacity charge on a plumbing unit basis or per seat for commercial restaurants. Based on the analysis, the sewer capacity charge is increased from \$8,235 to \$11,324 per equivalent sewer unit.

## 2.7 Key Assumptions

In developing the capacity charges for the District’s water and sewer systems, a number of key assumptions were utilized. These are as follows:

- The District’s capacity charges were developed on the basis of planning documents, anticipated future connections and the needed capital improvements to serve those future connections.
- The District’s asset records were used to determine the existing infrastructure assets.
- The District provided the most recent CIP for future expansion improvements.
- The District determined the portion of future improvements that were growth-related.
- The year 2021 was used as the basis for the CIP.

- The calculation of the debt credit component included current outstanding principal on existing assets.

## 2.8 Consultant's Recommendations

Based on our review and analysis of the District's water and sewer capacity charges, HDR makes the following recommendations:

1. The District should adopt the water and sewer capacity charges for new connections which are no greater than the net allowable water and sewer capacity charges as set forth in this report.
2. The District should implement the water capacity charge on a meter size basis.
3. The District should implement the sewer capacity charge on a per square footage basis for residential customers.
4. The commercial customers will be charged a plumbing unit basis or per seat for commercial restaurants.
5. The District should update the private fire line charge to the appropriate line size equivalencies.
6. The District should continue to annually update the water and sewer capacity charges by a local construction cost index such as the Engineering News Record Construction Cost Index (ENR-CCI). Industry best practice of annual inflationary adjustment can keep the charges (infrastructure investment) relatively current with construction pricing practices.
7. The District should update the actual calculations for the water and sewer capacity charges at such time when a new capital improvement plan, public facilities plan, comprehensive system plan, or a comparable plan is approved or updated by the District, or every five years.

## 2.9 District Board Review

On April 21, 2022, HDR presented to the District Board the proposed 2022 water and sewer capacity charges. The Board consensus was to move forward with the approach for establishing the water and sewer capacity charges as presented.

## 2.10 Summary

The water and sewer capacity charges presented in this report are based on the planning and engineering design criteria of the District's water and sewer system, the value of the existing assets, past financing of system infrastructure, and generally accepted principles. The calculated capacity charges will provide multiple benefits to the District and will continue the practice of establishing equitable and cost-based water and sewer capacity charges for new customers connecting to the District's water and sewer systems.



## Technical Appendix A – Water Capacity Charge

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South Tahoe PUD - Water

Exhibit 1

Present and Calculated Capacity Charge

WATER CAPACITY CHARGE

Meter Size	Meter Ratio	Present Capacity Charge <sup>(1)</sup>	AWWA Meter Ratio <sup>(2)</sup>	Calculated Capacity Charge <sup>(3)</sup>	\$ Difference	% Change
3/4-inch	1.00	\$6,833	1.00	\$11,015	\$4,182	61.2%
1-inch	1.67	11,389	1.67	18,359	6,970	61.2%
1-1/2-inch	3.33	22,772	3.33	36,718	13,946	61.2%
2-inch	5.33	36,436	5.33	58,749	22,313	61.2%
3-inch <sup>(4)</sup>	10.66	72,872	10.67	117,535	44,663	61.3%
4-inch	16.66	113,863	16.67	183,591	69,728	61.2%
6-inch	33.33	227,726	33.33	367,182	139,456	61.2%
8-inch	59.99	409,907	53.33	587,490	177,583	43.3%
10-inch	96.65	660,405	76.67	844,517	184,112	27.9%
12-inch	143.31	979,221	112.50	1,239,238	260,017	26.6%
16-inch	266.62	1,821,807	150.00	1,652,317	(169,490)	-9.3%

NOTES:

- (1) Present capacity charges as of January 2020.
- (2) Meter ratio based on American Water Works Association factor based on 3/4-inch meter.
- (3) Based on "Combined" methodology established in AWWA M1, Seventh Edition, Table VII.2-1, page 333.
- (4) Meters larger than 3-inch are calculated individually based on projected usage.

FIRE CAPACITY CHARGE

Connection Size	Ratio	Present Capacity Charge <sup>(1)</sup>	AWWA Fire Line Ratio <sup>(2)</sup>	Calculated Capacity Charge	\$ Difference	% Change
1-inch	1.00	\$48	1.00	\$49	\$1	2.1%
1-1/2-inch	1.98	95	2.90	142	47	49.9%
2-inch	3.17	152	6.19	303	151	99.6%
3-inch	6.35	305	17.98	881	576	189.0%
4-inch	9.94	477	38.32	1,878	1,401	293.8%
6-inch	19.85	953	111.31	5,456	4,503	472.5%
8-inch	35.73	1,715	237.21	11,627	9,912	578.0%
10-inch	57.58	2,764	426.58	20,910	18,146	656.5%

NOTES:

- (1) Present capacity charges as of January 2020.
- (2) Demand factors based on nominal size of connection AWWA M1 Manual, Seventh Edition, page 163.

South Tahoe PUD - Water  
 Exhibit 2  
 Development of Calculated Capacity Charge

Plant Description	Eligible Assets at Replacement Cost New (1)		Eligible Construction Work in Progress (2)		Buildout Connections (3)		Eligible Future Projects (4)	Less Grants/ Developer	Total Future Cost \$	Future Connections (5)	Future \$ per SFDU	TOTAL \$ per SFDU
	Cost New (1)	Progress (2)	Total Existing Cost \$	Existing \$ per SFDU								
<b>Assets</b>												
Hydrant	\$3,778,596 +	\$0 =	\$3,778,596 ÷	31,146 =	\$121	\$1,967,000 -	\$0 =	\$1,967,000 ÷	9,931 =	\$198	\$319	
Intertie	824,550 +	0 =	824,550 ÷	31,146 =	26	0 -	0 =	0 ÷	9,931 =	0	26	
Mains	97,427,002 +	1,766,000 =	99,193,002 ÷	31,146 =	3,185	57,077,769 -	0 =	57,077,769 ÷	9,931 =	5,747	8,932	
Less: Contributions	(28,798,056)		(28,798,056) ÷	31,146 =	(925)						(925)	
Meters	0 +	0 =	0 ÷	31,146 =	0	0 -	0 =	0 ÷	9,931 =	0	0	
Misc. Equipment	70,689 +	139,000 =	209,689 ÷	31,146 =	7	448,000 -	0 =	448,000 ÷	9,931 =	45	52	
Office Equipment	835,474 +	0 =	835,474 ÷	31,146 =	27	0 -	0 =	0 ÷	9,931 =	0	27	
Plant	25,091,586 +	0 =	25,091,586 ÷	31,146 =	806	31,000 -	0 =	31,000 ÷	9,931 =	3	809	
Pumping	14,049,453 +	0 =	14,049,453 ÷	31,146 =	451	0 -	0 =	0 ÷	9,931 =	0	451	
Reservoir/Tanks	23,132,674 +	697,000 =	23,829,674 ÷	31,146 =	765	3,381,376 -	0 =	3,381,376 ÷	9,931 =	340	1,106	
Source of Supply	22,353,952 +	0 =	22,353,952 ÷	31,146 =	718	3,761,929 -	0 =	3,761,929 ÷	9,931 =	379	1,097	
Tools	0 +	0 =	0 ÷	31,146 =	0	0 -	0 =	0 ÷	9,931 =	0	0	
Unmetered Svcs	0 +	0 =	0 ÷	31,146 =	0	0 -	0 =	0 ÷	9,931 =	0	0	
Vehicles	0 +	0 =	0 ÷	31,146 =	0	0 -	0 =	0 ÷	9,931 =	0	0	
Treatment	5,900,175 +	0 =	5,900,175 ÷	31,146 =	189	0 -	0 =	0 ÷	9,931 =	0	189	
Land/Easements	2,014,561 +	0 =	2,014,561 ÷	31,146 =	65	0 -	0 =	0 ÷	9,931 =	0	65	
Land Rights	865,558 +	0 =	865,558 ÷	31,146 =	28	0 -	0 =	0 ÷	9,931 =	0	28	
Water Rights	8,775,640 +	0 =	8,775,640 ÷	31,146 =	282	0 -	0 =	0 ÷	9,931 =	0	282	
<b>NET ASSETS</b>	<b>\$176,321,853 +</b>	<b>\$2,602,000 =</b>	<b>\$178,923,853 ÷</b>	<b>31,146 =</b>	<b>\$5,745</b>	<b>\$66,667,074 -</b>	<b>\$0 =</b>	<b>\$66,667,074 ÷</b>	<b>9,931 =</b>	<b>\$6,713</b>	<b>\$12,458</b>	
Less: Outstanding Debt Principal <sup>(6)</sup>			(43,397,893) ÷	31,146 =	(1,393)						(1,393)	
Less: Private Fire Allocation <sup>(7)</sup>					(18)					(31)	(49)	
<b>TOTAL</b>			<b>\$135,525,960 ÷</b>	<b>31,146 =</b>	<b>\$4,333</b>			<b>\$66,667,074 ÷</b>	<b>9,931 =</b>	<b>\$6,682</b>	<b>\$11,015</b>	
<b>Calculated Capacity Charge</b>											<b>\$11,015</b>	
Present Water Capacity Charge <sup>(8)</sup>					4,351						<u>\$6,833</u>	
\$ Change											\$4,182	

- NOTES:**
- (1) Asset listing as of June, 2021, service date of asset and 2021 ENR, CCI for 20-City Average. See Exhibit 7. Contributions from District annual CAFR.
  - (2) Construction work in progress as of June 2021 from Ten Year CIP listing for 2021. See Exhibit 3.
  - (3) Buildout connection based on capacity divided by peak day demand per SFDU. See Exhibit 5.
  - (4) Eligible future projects based on Ten-Year CIP from 2022 to 2021. See Exhibit 6.
  - (5) Future connections based on future connections per SFDU. See Exhibit 5.
  - (6) Remaining principal as of June 2021. See Exhibit 4.
  - (7) Private fire allocation based on recent water rate study allocation of overall plant and private fire allocation ratio. See Exhibit 2B.
  - (8) Present capacity charges is as of January 2020.

South Tahoe PUD - Water  
 Exhibit 2B  
 Development of Private Fire Capacity Charge

Plant Description	Eligible Assets at Replacement Cost New	Eligible Constr. Work in Prograss	Total Existing Cost \$	% Fire <sup>(1)(2)</sup>	Existing \$ Fire	Buildout Connections	Existing \$ per SFDU	Eligible Future		Total Future		Future		Future \$ per SFDU	TOTAL \$ per SFDU	
								Projects	Less Grants/ Developer	Cost \$	% Fire	Future \$ Fire	Connections			
<b>Assets</b>																
Hydrant	\$3,778,596 +	\$0 =	\$3,778,596 X	100.0% =	\$3,778,596 ÷	31,146 =	\$121	\$1,967,000 -	\$0 =	\$1,967,000 X	100.0% =	\$1,967,000 ÷	9,931 =	\$198	\$319	
Intertie	824,550 +	0 =	824,550 X	0.0% =	0 ÷	31,146 =	0	0 -	0 =	0 X	0.0% =	0 ÷	9,931 =	0	0	
Mains	97,427,002 +	1,766,000 =	99,193,002 X	33.5% =	33,229,656 ÷	31,146 =	1,067	57,077,769 -	0 =	57,077,769 X	33.5% =	19,121,053 ÷	9,931 =	1,925	2,992	
Less: pipe contri.	(28,798,056) +	0 =	(28,798,056) X	33.5% =	(9,647,349) ÷	31,146 =	(310)								(310)	
Meters	0 +	0 =	0 X	0.0% =	0 ÷	31,146 =	0	0 -	0 =	0 X	0.0% =	0 ÷	9,931 =	0	0	
Misc. Equipment	70,689 +	139,000 =	209,689 X	0.0% =	0 ÷	31,146 =	0	448,000 -	0 =	448,000 X	0.0% =	0 ÷	9,931 =	0	0	
Office Equipment	835,474 +	0 =	835,474 X	0.0% =	0 ÷	31,146 =	0	0 -	0 =	0 X	0.0% =	0 ÷	9,931 =	0	0	
Plant	25,091,586 +	0 =	25,091,586 X	0.0% =	0 ÷	31,146 =	0	31,000 -	0 =	31,000 X	0.0% =	0 ÷	9,931 =	0	0	
Pumping	14,049,453 +	0 =	14,049,453 X	33.5% =	4,707,972 ÷	31,146 =	151	0 -	0 =	0 X	33.5% =	0 ÷	9,931 =	0	151	
Reservoir/Tanks	23,132,674 +	697,000 =	23,829,674 X	33.5% =	7,982,941 ÷	31,146 =	256	3,381,376 -	0 =	3,381,376 X	33.5% =	1,132,761 ÷	9,931 =	114	370	
Source of Supply	22,353,952 +	0 =	22,353,952 X	0.0% =	0 ÷	31,146 =	0	3,761,929 -	0 =	3,761,929 X	0.0% =	0 ÷	9,931 =	0	0	
Tools	0 +	0 =	0 X	0.0% =	0 ÷	31,146 =	0	0 -	0 =	0 X	0.0% =	0 ÷	9,931 =	0	0	
Unmetered Svcs	0 +	0 =	0 X	0.0% =	0 ÷	31,146 =	0	0 -	0 =	0 X	0.0% =	0 ÷	9,931 =	0	0	
Vehicles	0 +	0 =	0 X	0.0% =	0 ÷	31,146 =	0	0 -	0 =	0 X	0.0% =	0 ÷	9,931 =	0	0	
Treatment	5,900,175 +	0 =	5,900,175 X	0.0% =	0 ÷	31,146 =	0	0 -	0 =	0 X	0.0% =	0 ÷	9,931 =	0	0	
Land/Easements	2,014,561 +	0 =	2,014,561 X	6.0% =	120,874 ÷	31,146 =	4	0 -	0 =	0 X	6.0% =	0 ÷	9,931 =	0	4	
Land Rights	865,558 +	0 =	865,558 X	6.0% =	51,934 ÷	31,146 =	2	0 -	0 =	0 X	6.0% =	0 ÷	9,931 =	0	2	
Water Rights	8,775,640 +	0 =	8,775,640 X	6.0% =	526,538 ÷	31,146 =	17	0 -	0 =	0 X	6.0% =	0 ÷	9,931 =	0	17	
<b>TOTAL</b>	<b>\$176,321,853</b>	<b>\$2,602,000</b>	<b>\$178,923,853</b>		<b>\$40,751,161</b>		<b>\$1,308</b>	<b>\$66,667,074</b>	<b>\$0</b>	<b>\$66,667,074</b>		<b>\$22,220,814</b>	<b>9,931 =</b>	<b>\$2,238</b>	<b>\$3,546</b>	
<b>NET ASSETS</b>			<b>\$178,923,853</b>		<b>\$40,751,161 ÷</b>	<b>31,146 =</b>	<b>\$1,308</b>			<b>\$66,667,074</b>		<b>\$22,220,814 ÷</b>	<b>9,931 =</b>	<b>\$2,238</b>	<b>\$3,546</b>	
Less: Outstanding Debt Principal			(43,397,893) X	0.0% =	0 ÷	31,146 =	0								0	
<b>TOTAL</b>			<b>\$135,525,960</b>		<b>\$40,751,161</b>		<b>\$1,308</b>			<b>\$66,667,074</b>		<b>\$22,220,814</b>	<b>9,931 =</b>	<b>\$2,238</b>	<b>\$3,546</b>	
<b>Private Fire Protection Allocation<sup>(3)</sup></b>							<b>0.8%</b>						<b>0.8%</b>	<b>0.8%</b>		
<b>Private Fire at 3/4-inch</b>							<b>\$11</b>							<b>\$19</b>	<b>\$29</b>	
<b>1-inch Meter Ratio</b>							<b>1.67</b>							<b>1.67</b>	<b>1.67</b>	
<b>Calculated Fire Capacity Charge at 1-inch</b>							<b>\$18</b>							<b>\$31</b>	<b>\$49</b>	
Present Water Capacity Charge															<b>\$48</b>	
\$ Change																<b>\$1</b>

NOTES:  
 (1) Mains, Pumping and Reservoirs/tanks based on equalization and fire storage ratio.

Storage	
Equalizing	Fire
66.5%	33.5%

(2) Land, and rights and water rights based on last COSA and overall allocation of 6%.

(3) Based on public to private allocation.

PRIVATE FIRE HYDRANT AND FIRE SERVICE LINES	Number of Customers	Demand Factor *	Ratio to 6" Meter	Equiv. Connection	Percentage Allocation
<b>Public Fire Hydrants</b>	1,904	111.31	1.00	1,904	99.2%
<b>Private Fire Service</b>					
Fire Hydrants	0	111.31	1.00	0	
Fire Service Lines, Size of Connection, inches					
1"	697	1.00	0.01	6	
1-1/2"	60	2.90	0.03	2	
2"	28	6.19	0.06	2	
3"	1	17.98	0.16	0	
4"	4	38.32	0.34	1	
6"	5	111.31	1.00	5	
8"	0	237.21	2.13	0	
10"	0	426.58	3.83	0	
<b>Total Private Fire Protection</b>	<b>795</b>			<b>16</b>	<b>0.8%</b>
Total Public and Private Equivalent Connections				<b>1,920</b>	<b>100.0%</b>

\* Demand factors based on nominal size of connection raised to the 2.63. AWWA M1 Manual, Seventh Edition, page 163.



South Tahoe PUD - Water  
 Exhibit 3  
 Development of Construction Work in Progress  
 For the Year Ended June 30, 2021

CATEGORY	DESCRIPTION (1)	ENR-CCI DATE	12,647	2021	November
			TOTAL COST	ENR FACTOR	2021 COST
Mains	WATER SYSTEM UNPLANNED REPAIRS	06/01/2021	\$500,000	1.00	\$500,000
Reservoir/Tanks	HEAVENLY TANK COATING/IMPROVEMENTS	06/01/2021	155,000	1.00	155,000
Mains	KELLER-HEAVENLY ZONE IMPROVEMENTS (3)	06/01/2021	279,000	1.00	279,000
Mains	ROCKY POINT #1 WATERLINE	06/01/2021	923,000	1.00	923,000
Reservoir/Tanks	REPLACE SUSQUEHANNA PRV	06/01/2021	170,000	1.00	170,000
Reservoir/Tanks	REPLACE PRICE ROAD PRV	06/01/2021	170,000	1.00	170,000
Mains	UTR MEYERS WATERLINE RELIABILITY IMPROVEMENTS	06/01/2021	64,000	1.00	64,000
Misc. Equipment	SCADA UPGRADES	06/01/2021	11,000	1.00	11,000
Misc. Equipment	FIELD COMMUNICATION UPGRADES PHASE 2	06/01/2021	128,000	1.00	128,000
Reservoir/Tanks	TANKS BACKUP POWER	06/01/2021	166,000	1.00	166,000
Reservoir/Tanks	TANKS ASSET MANAGEMENT PROGRAM	06/01/2021	36,000	1.00	36,000
<b>TOTAL</b>			<b>\$2,602,000</b>		<b>\$2,602,000</b>

CATEGORY	TOTAL COST	2021 COST
Hydrant	\$0	\$0
Intertie	0	0
Mains	1,766,000	1,766,000
Meters	0	0
Misc. Equipment	139,000	139,000
Office Equipment	0	0
Plant	0	0
Pumping	0	0
Reservoir/Tanks	697,000	697,000
Source of Supply	0	0
Tools	0	0
Unmetered Svcs	0	0
Vehicles	0	0
Treatment	0	0
Land/Easements	0	0
Land Rights	0	0
Water Rights	0	0
<b>TOTAL</b>	<b>\$2,602,000</b>	<b>\$2,602,000</b>

**NOTES:**

(1) Construction work in progress as of June 2021 from Ten Year CIP listing for 2021. See Exhibit 7.

South Tahoe PUD - Water  
 Exhibit 4  
 Development of Credit  
 For the Year Ended June 30, 2021

Year	2013 Waterline/Ref. 2.27%, \$10M	Meter Loan 1 - \$3,605,919, 0%	Meter Loan 2 - \$2,032,745, 1.6%, 20yr	Meter Loans 3 thru 5 - \$10.5M, 1.8%,30yr	SRF - Waterline Program - \$3.7M 1.7%	SRF - Keller/Heavenly Imp - \$4.7M 1.2%	Waterline Program #2 - \$9.0M 2.5%	Waterline Program #3 - \$5.881M 4.5%	Waterline Program #4 - \$9.940M 4.5%	Waterline Program #5 - \$6.419M 4.5%	TOTAL PRINCIPAL (1)	CAPACITY CHARGE TOTAL PRINCIPAL
Capacity Charge Eligible	100%	0%	0%	0%	100%	100%	100%	100%	100%	100%		
2021-22	\$390,343	\$0	\$0	\$0	\$3,606,317						\$3,996,660	\$3,996,660
2022-23	399,254	0	0	0	0						399,254	399,254
2023-24	408,369	0	0	0	0	4,700,000					5,108,369	5,108,369
2024-25	417,692	0	0	0	0	0	9,000,000	5,881,000			15,298,692	15,298,692
2025-26	427,227	0	0	0	0	0	0	9,940,000			10,367,227	10,367,227
2026-27	436,980	0	0	0	0	0	0	0	0		436,980	436,980
2027-28	446,956	0	0	0	0	0	0	0	0	6,419,000	6,865,956	6,865,956
2028-29	457,159	0	0	0	0	0	0	0	0	0	457,159	457,159
2029-30	467,596	0	0	0	0	0	0	0	0	0	467,596	467,596
2030-31		0	0	0	0	0	0	0	0	0	0	0
2031-32										0	0	0
<b>TOTAL</b>	<b>\$3,851,576</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,606,317</b>	<b>\$4,700,000</b>	<b>\$9,000,000</b>	<b>\$5,881,000</b>	<b>\$9,940,000</b>	<b>\$6,419,000</b>	<b>\$43,397,893</b>	<b>\$43,397,893</b>

NOTES:

- (1) Existing Outstanding debt as of June 2021.
- (2) Future debt on waterline program as of June 2021.

South Tahoe PUD - Water  
 Exhibit 5  
 Development of Single Family Dwelling Units  
 For the Year Ended June 30, 2021

SINGLE FAMILY DWELLING UNITS		
Year	Gallons	Growth
Average gallons per person (1)	226	
People per household (2)	<u>2.19</u>	
Total gallons per SFDU	494.94 gpd	
Total Water System Capacity (3)	15.415 mgd	
2021 Max Day Water Production (4)	10.500 mgd	4.915
Buildout SFDUs (Capacity divided by gpd per SFDU)	31,146 SFDUs	
Existing SFDUs	21,215 SFDUs	
2021 Existing	21,215 SFDUs	68.1%
Future SFDUs	9,931 SFDUs	31.9%

**NOTES:**

- (1) 2020 Urban Water Management Plan, average baseline gpcc, page 5-1.
- (2) 2020 Urban Water Management Plan, page 3-3.
- (3) Total well capacity as follows

Well	MGD
Al Tahoe Well #2	3.972 x
Arrowhead Well #3	1.440 x
Bakersfield Well	0.000 x
Bayview Well	0.000 x
Elks Club Well #2	0.588 x
Glenwood Well #5	1.598 x
Helen Ave. Well #2	0.374 x
Paloma Well	3.600 x
Sunset Well	0.855 x
SUT Well #3	2.016 x
Valhalla Well	<u>0.972</u> x
<b>Total Capacity</b>	<b>15.415</b>

(4) Based on max day in July 2021

South Tahoe PUD - Water  
 Exhibit 6  
 Development of Capital Improvement Plan

#	Project Type	Function	Work in Progress													
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031			
1	WATER SYSTEM UNPLANNED REPAIRS	Mains	\$500,000	\$500,000												
2	HEAVENLY TANK COATING/IMPROVEMENTS	Reservoir/Tanks	155,000		164,000											
3	KELLER-HEAVENLY ZONE IMPROVEMENTS (3)	Mains	279,000	1,979,000	1,442,000	1,114,000										
4	METERS - CLEANUP	Meters		397,000	408,000	421,000	433,000									
5	LEAK DETECTION	Mains		77,000	80,000	82,000	84,000	87,000	90,000	92,000	95,000	98,000	101,000			
6	CATHODIC PROTECTION ON WATER SERVICES (PHASE 1)	Reservoir/Tanks			80,000	554,000										
7	WATER CROSSINGS ASSESSMENT	Mains		52,000	53,000											
8	STATELINE ZONE CAPACITY IMPROVEMENTS	Source of Supply		106,000												
9	ROCKY POINT #1 WATERLINE	Mains	923,000	947,000												
10	REPLACE SUSQUEHANNA PRV	Reservoir/Tanks	170,000	175,000												
11	REPLACE PRICE ROAD PRV	Reservoir/Tanks	170,000	175,000												
12	CORNELIAN WATERLINE INSTALLATION	Mains		126,000												
13	VALVE AND FIRE HYDRANT REPLACEMENTS	Hydrant		339,000	349,000	359,000	370,000	381,000	393,000	404,000	417,000	429,000	442,000			
14	AMI TOWER REPLACEMENT	Meters					29,000	60,000	61,000	32,000						
15	FUTURE HYDRANTS	Hydrant				969,000	998,000									
16	BOWERS WATERLINE	Mains	1,302,000	1,341,000												
17	BIJOU #2 AND #3 WATERLINE	Mains	851,000	876,000												
18	BLACK BART #1 AND #2 WATERLINE	Mains	52,000	1,578,000	1,625,000											
19	FLAGPOLE FCV TO ARROWHEAD	Reservoir/Tanks							63,000	65,000						
20	GLENWOOD RANCHO WATERLINE	Mains					2,433,000	2,506,000								
21	HERBERT WALKUP WATERLINE	Mains	52,000	2,071,000	2,134,000											
22	LTB WATERLINE	Mains			1,404,000	1,446,000										
23	ANGORA CREEK WATERLINE	Mains						2,078,000	2,140,000							
24	CLEARVIEW MOUNTAIN MEADOW WATERLINE	Mains							1,909,000	1,966,000						
25	TAHOE MTN WL REPLACEMENT	Mains														1,121,000
26	APACHE AVE WL IMPROVEMENTS	Mains	52,000	428,000	441,000											
27	BIJOU #1 WATERLINE	Mains					1,226,000	1,263,000								
28	GARDNER MOUNTAIN #2 WATERLINE	Mains						852,000	878,000							
29	GARDNER MOUNTAIN #4 WATERLINE	Mains						865,000	891,000							
30	WILDWOOD #3 WATERLINE	Mains							1,103,000	1,136,000						
31	WILDWOOD #5 (+PRV) WATERLINE	Mains							886,000	912,000						
32	SIERRA TRACT #2 WATERLINE	Mains								1,168,000	1,203,000					
33	SIERRA TRACT PROJECT M WATERLINE	Mains								1,843,000	1,899,000					
34	PALMIRA WL REPLACEMENT	Mains								351,000	362,000					
35	BIJOU #4 WATERLINE	Mains								2,092,000	2,155,000					
36	WILDWOOD #2 WATERLINE	Mains									1,128,000				1,162,000	
37	MEYERS #1 WATERLINE	Mains									221,000	227,000				
38	WILDWOOD #1 WATERLINE	Mains										1,103,000	1,136,000			
39	GARDNER MOUNTAIN #3 WATERLINE	Mains											1,158,000	1,193,000		
40	GARDNER MOUNTAIN #1 WATERLINE	Mains											1,081,000	1,113,000		
41	PIONEER TRAIL WATERLINE - GOLDEN BEAR TO PINE VALLEY	Mains		103,000		1,208,000	1,500,000									
42	REPLACE PT/MARSHALL AND PT/KOKANEE PRV	Mains				300,000	310,000									
43	NEW PRV AT WASHOAN-NADOWA	Mains				169,000	174,000									
44	NEW PRV AT JICARILLA/PT (SUSQ ZONE)	Mains				169,000	174,000									
45	UTR MEYERS WATERLINE RELIABILITY IMPROVEMENTS	Mains	64,000		233,000											
46	REGINA/DONNER WATERLINE	Mains				78,000	80,000									
47	REPLACE NEEDLE PEAK #5 PRV	Mains				186,000	191,000									
48	ELECTRICAL IMPROVEMENTS AT 16 SITES	Mains		198,000												
49	SCADA UPGRADES	Misc. Equipment	11,000	11,000												
50	FIELD COMMUNICATION UPGRADES PHASE 2	Misc. Equipment	128,000	132,000												
51	FIELD COMMUNICATION UPGRADES PHASE 3	Misc. Equipment		150,000	155,000											
52	GENERATORS AT KELLER AND PALOMA	Source of Supply			393,000											
53	UPPER MONTGOMERY BOOSTER, FIRE PUMP, WATERLINE (1)	Mains				113,000	725,000	747,000								
54	H STREET ZONE BOOSTER, FIRE PUMP	Mains				113,000	598,000	616,000								
55	REPLACE AL TAHOE WELL	Source of Supply			109,000	527,000	543,000									
56	KELLER BOOSTER UPGRADES	Reservoir/Tanks			55,000	123,000	126,000									
57	CORNELIAN FIRE PUMP	Reservoir/Tanks							154,000	317,000	326,000					
58	DAVID LANE BOOSTER IMPROVEMENTS, GEN CONNECT	Reservoir/Tanks								359,000	370,000					
59	WELL TESTING, INSPECTION AND REHABILITATION PROGRAM	Source of Supply		25,000	25,000	26,000	27,000	28,000	29,000	30,000	30,000	31,000	32,000			

South Tahoe PUD - Water  
 Exhibit 6  
 Development of Capital Improvement Plan

#	Project Type	Function	Work in Progress 2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
				60	WATER BOOSTER STATION AND WELL MONITORING	Reservoir/Tanks						523,000	538,000
61	TANKS BACKUP POWER	Reservoir/Tanks	166,000	171,000									
62	WATER EFFICIENCY IMPROVEMENTS	Source of Supply						514,000	530,000				
63	WATER LOSS TRACKING (STATELINE DMAS)	Source of Supply			908,000	935,000							
64	TANK COATINGS (STATELINE NO. 1)	Reservoir/Tanks				351,000		361,000					
65	TANK COATINGS (GARDNER NO. 1)	Reservoir/Tanks						181,000	186,000				
66	TANK COATINGS (STATELINE NO.2)	Reservoir/Tanks			428,000	440,000							
67	TANK COATINGS (FLAGPOLE NO. 2)	Reservoir/Tanks		123,000	126,000								
68	TANK COATINGS (ARROWHEAD)	Reservoir/Tanks							336,000	347,000			
69	TANK COATINGS (IROQUOIS 1)	Reservoir/Tanks								202,000	208,000		
70	TANK COATINGS (ANGORA)	Reservoir/Tanks									206,000	212,000	
71	TANK COATINGS (ECHO VIEW)	Reservoir/Tanks										203,000	209,000
72	TANK COATINGS (FOREST MTN)	Reservoir/Tanks											213,000
73	TANKS ASSET MANAGEMENT PROGRAM	Reservoir/Tanks	36,000	29,000	30,000	66,000	74,000	100,000	81,000	81,000	86,000	63,000	91,000
74	ELKS CLUB WELL PUMP/MOTOR REPLACEMENT	Source of Supply		258,000									
75	BAKERSFIELD PUMP/MOTOR REPLACEMENT	Source of Supply			265,000								
76	MW INSTALLATIONS - STPUD GSA	Source of Supply			53,000								
77	ADMIN HVAC UPGRADES	Plant		31,000									
<b>total</b>			<b>\$2,602,000</b>	<b>\$8,413,000</b>	<b>\$10,314,000</b>	<b>\$13,517,000</b>	<b>\$13,267,000</b>	<b>\$11,162,000</b>	<b>\$10,268,000</b>	<b>\$11,748,000</b>	<b>\$9,949,000</b>	<b>\$5,711,000</b>	<b>\$4,658,000</b>

CATEGORY	Work in Progress 2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>CONSTRUCTION WORK IN PROGRESS</b>											
Hydrant	\$0	\$339,000	\$349,000	\$1,328,000	\$1,368,000	\$381,000	\$393,000	\$404,000	\$417,000	\$429,000	\$442,000
Intertie	0	0	0	0	0	0	0	0	0	0	0
Mains	1,766,000	6,291,000	8,102,000	9,136,000	8,941,000	9,014,000	7,897,000	9,781,000	8,172,000	4,635,000	3,528,000
Meters	0	397,000	408,000	421,000	462,000	60,000	61,000	32,000	0	0	0
Misc. Equipment	139,000	293,000	155,000	0	0	0	0	0	0	0	0
Office Equipment	0	0	0	0	0	0	0	0	0	0	0
Plant	0	31,000	0	0	0	0	0	0	0	0	0
Pumping	0	0	0	0	0	0	0	0	0	0	0
Reservoir/Tanks	697,000	673,000	455,000	1,171,000	991,000	1,165,000	1,358,000	1,501,000	1,330,000	616,000	656,000
Source of Supply	0	389,000	845,000	1,461,000	1,505,000	542,000	559,000	30,000	30,000	31,000	32,000
Tools	0	0	0	0	0	0	0	0	0	0	0
Unmetered Svcs	0	0	0	0	0	0	0	0	0	0	0
Vehicles	0	0	0	0	0	0	0	0	0	0	0
Treatment	0	0	0	0	0	0	0	0	0	0	0
Land/Easements	0	0	0	0	0	0	0	0	0	0	0
Land Rights	0	0	0	0	0	0	0	0	0	0	0
Water Rights	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$2,602,000</b>	<b>\$8,413,000</b>	<b>\$10,314,000</b>	<b>\$13,517,000</b>	<b>\$13,267,000</b>	<b>\$11,162,000</b>	<b>\$10,268,000</b>	<b>\$11,748,000</b>	<b>\$9,949,000</b>	<b>\$5,711,000</b>	<b>\$4,658,000</b>

NOTES:  
 (1) Construction work in progress as of June 2021 plus Ten Year CIP listing from 2022 to 2031.

South Tahoe PUD - Water  
 Exhibit 7  
 Development of Asset Listing as of June 30, 2021

CATEGORY	ASSET NUMBE DESCRIPTION	ACQUIRE DATE	CONTRIBUTED	ORIGINAL COST	ENR FACTOR	REPLACEMENT COST	ENR-CCI	12,647.00	November		
							% ELIGIBLE	ORIGINAL COST	REPLACEMENT COST NEW		
Hydrant	23000	HYDRANT-TAHOE SIERRA WATER 75		06/30/1975		\$24,440	5.72	\$139,734	100.0%	\$24,440	\$139,734
Hydrant	23001	HYDRANT-1976-78		06/30/1976		11,635	5.27	61,286	100.0%	11,635	61,286
Hydrant	23002	HYDRANT-1983-85		06/30/1984		64,815	3.05	197,714	100.0%	64,815	197,714
Hydrant	23003	HYDRANT-PARK AVE		06/30/2001		7,800	2.00	15,574	100.0%	7,800	15,574
Hydrant	23004	HYDRANT-PARK AVE		06/30/2001		7,800	2.00	15,574	100.0%	7,800	15,574
Hydrant	23005	HYDRANT-GARD MTN WL-PH II		06/30/2001		3,250	2.00	6,489	100.0%	3,250	6,489
Hydrant	23006	HYDRANT-GARD MTN WL-PH II		06/30/2001		3,250	2.00	6,489	100.0%	3,250	6,489
Hydrant	23007	HYDRANT-GARD MTN WL-PH II		06/30/2001		3,250	2.00	6,489	100.0%	3,250	6,489
Hydrant	23008	HYDRANT-GARD MTN WL-PH II		06/30/2001		3,250	2.00	6,489	100.0%	3,250	6,489
Hydrant	23009	HYDRANT-GARD MTN WL-PH II		06/30/2001		3,250	2.00	6,489	100.0%	3,250	6,489
Hydrant	23010	HYDRANT-GARD MTN WL-PH II		06/30/2001		3,250	2.00	6,489	100.0%	3,250	6,489
Hydrant	23011	HYDRANT- JACK BELL CT		06/30/2007		2,773	1.59	4,402	100.0%	2,773	4,402
Hydrant	23012	HYDRANT- JACK BELL CT		06/30/2007		2,773	1.59	4,402	100.0%	2,773	4,402
Hydrant	23013	HYDRANT- CARLSON MAIN EXT		03/31/2008		3,106	1.52	4,726	100.0%	3,106	4,726
Hydrant	23014	HYDRANTS- 6INCH LINES		05/31/2017		1,096,526	1.18	1,298,448	100.0%	1,096,526	1,298,448
Hydrant	23015	HYDRANTS- 4INCH LINES		05/31/2017		442,455	1.18	523,931	100.0%	442,455	523,931
Hydrant	23016	HYDRANTS- 2017		06/30/2018		993,807	1.14	1,136,211	100.0%	993,807	1,136,211
Hydrant	23017	Hydrants, 2018		02/28/2019		301,196	1.12	337,658	100.0%	301,196	337,658
Intertie	25000	VALVE CLUSTER- MULTIPLE 1977		06/30/1977		7,439	4.91	36,521	100.0%	7,439	36,521
Intertie	25001	VALVES- GLEN EAGLES 1988		06/30/1988		37,414	2.80	104,709	100.0%	37,414	104,709
Intertie	25002	WATERLINE-BLUE LAKES 1988		06/30/1988		\$24,009	2.80	\$67,193	100.0%	24,009	67,193
Intertie	25004	VALVES- FLAGPOLE/TWIN PEAKS		06/30/1995		18,340	2.31	42,396	100.0%	18,340	42,396
Intertie	25007	VALVE CLUSTER-ECHO VIEW 12-96		12/31/1996		233,485	2.25	525,425	100.0%	233,485	525,425
Intertie	25008	VAULT-LUKINS INTERTIE		06/30/2020		13,554	1.10	14,950	100.0%	13,554	14,950
Intertie	25009	VALVE-SIERRA/ALMA/ROSE/PINTER INTERTIE		06/30/2021		33,356	1.00	33,356	100.0%	33,356	33,356
Mains	14005	WATERLINE-MONTREAL ROAD 1974		06/30/1974		16,200	6.26	101,426	100.0%	16,200	101,426
Mains	14007	WATERLINE-CONSTRUCTION 1981		06/30/1981		903,424	3.58	3,232,135	100.0%	903,424	3,232,135
Mains	14008	WATERLINE-SO Y FIRE IMPROVMNT		06/30/1983		646,435	3.11	2,010,689	100.0%	646,435	2,010,689
Mains	14009	WATERLINE-CONSTRUCTION 1983-86		06/30/1986		395,300	2.94	1,163,994	100.0%	395,300	1,163,994
Mains	14010	WATERLINE-HWY 50 REPLACE 1987		06/30/1987		44,141	2.87	126,701	100.0%	44,141	126,701
Mains	14011	WATERLINE- AQ FM TAH PARADISE		06/30/1987		409,760	2.87	1,176,177	100.0%	409,760	1,176,177
Mains	14012	WATERLINE-BLACKBART 1988		06/30/1988		199,392	2.80	558,023	100.0%	199,392	558,023
Mains	14013	WATERLINE-THIRD ST EXT 1988		06/30/1988		45,100	2.80	126,217	100.0%	45,100	126,217
Mains	14014	WATERLINE-B ST-DEDI ST 1989		06/30/1989		12,782	2.74	35,027	100.0%	12,782	35,027
Mains	14015	WATERLINE-CEDAR-BLITZEN 1990		06/30/1990		20,897	2.67	55,850	100.0%	20,897	55,850
Mains	14016	WATERLINE-SANTA CLAUS-ST 1990		06/30/1990		148,597	2.67	397,147	100.0%	148,597	397,147
Mains	14020	WATERLINE-ANGORA CREEK CIRCLE		06/30/1992		11,251	2.54	28,545	100.0%	11,251	28,545
Mains	14021	WATERLINE-HWY 50 10"PIPE 1993		06/30/1993		14,366	2.43	34,873	100.0%	14,366	34,873
Mains	14022	WATERLINE-SKY MEADOWS/TKEYS B		12/31/1993		74,993	2.43	182,041	100.0%	74,993	182,041
Mains	14023	WATERLINE-MARTIN-BARBARA REPL		12/31/1993		210,512	2.43	511,006	100.0%	210,512	511,006
Mains	14024	WATERLINE-WILLIAM AVE 1993		12/31/1993		35,412	2.43	85,961	100.0%	35,412	85,961
Mains	14025	WATERLINE-TAHOE MANOR 1993		12/31/1993		37,224	2.43	90,359	100.0%	37,224	90,359
Mains	14026	WATERLINE-GARDNER MTN REPL 93		12/31/1993		104,155	2.43	252,831	100.0%	104,155	252,831
Mains	14027	WATERLINE-WILDWOOD AVE 1993		12/31/1993		67,867	2.43	164,743	100.0%	67,867	164,743
Mains	14028	WATERLINE-REGINA AVE 1993		12/31/1993		12,447	2.43	30,215	100.0%	12,447	30,215
Mains	14029	WATERLINE-APACHE 1995		06/30/1995		4,317	2.31	9,980	100.0%	4,317	9,980
Mains	14030	WATERLINE-AL TAHOE LOOP 1995		06/30/1995		1,226,935	2.31	2,836,236	100.0%	1,226,935	2,836,236
Mains	14031	WATERLINE-AIRPORT 1995		06/30/1995		19,704	2.31	45,549	100.0%	19,704	45,549

South Tahoe PUD - Water  
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CATEGORY	ASSET NUMBE DESCRIPTION	ACQUIRE DATE	CONTRIBUTED	ORIGINAL COST	ENR FACTOR	REPLACEMENT COST	ENR-CCI	12,647.00	November
							% ELIGIBLE	ORIGINAL COST	REPLACEMENT COST NEW
Mains	14032 WATERLINE-XMAS VALLEY 1995	06/30/1995		263,342	2.31	608,753	100.0%	263,342	608,753
Mains	14034 WATERLINE-CHINQUAPIN 1996	03/31/1996		240,570	2.25	541,368	100.0%	240,570	541,368
Mains	14035 WATERLINE-AL TAHOE 1996	06/30/1996		114,594	2.25	257,876	100.0%	114,594	257,876
Mains	14037 WATERLINE-S UPPER TRKEE/PARKS	06/30/1996		11,981	2.25	26,962	100.0%	11,981	26,962
Mains	14038 WATERLINE-BRIDGES 1996	06/30/1996		419,791	2.25	944,680	100.0%	419,791	944,680
Mains	14039 VALVE-PRV-MARSHALL TR 1996	12/31/1996		5,626	2.25	12,661	100.0%	5,626	12,661
Mains	14040 WATERLINE-ARROWHEAD TRUNK 1996	12/31/1996		584,052	2.25	1,314,325	100.0%	584,052	1,314,325
Mains	14042 WATERLINE-BOULDER MTN 3/97	03/31/1997		170,679	2.17	370,508	100.0%	170,679	370,508
Mains	14043 WATERLINE-CAL TRANS BRIDGE 97	03/31/1997		118,254	2.17	256,705	100.0%	118,254	256,705
Mains	14044 WATERLINE-GLENWOOD/SKI RUN 97	06/30/1997		1,267,879	2.17	2,752,295	100.0%	1,267,879	2,752,295
Mains	14045 WATERLINE-HWY 50 SAN JOSE-WLD	06/30/1997		2,370,078	2.17	5,144,932	100.0%	2,370,078	5,144,932
Mains	14047 WATERLINE-SKI RUN/OSGOOD 1997	06/30/1997		15,526	2.17	33,703	100.0%	15,526	33,703
Mains	14048 WATERLINE-WASHOAN 1997	06/30/1997		241,340	2.17	523,898	100.0%	241,340	523,898
Mains	14049 WATERLINE-FREELPEAK 1997	06/30/1997		112,507	2.17	244,228	100.0%	112,507	244,228
Mains	14050 WATERLINE-DICK LAKE RD 6/98	06/30/1998		1,781	2.14	3,804	100.0%	1,781	3,804
Mains	14051 WATERLINE-NEEDLE PEAK 6/98	06/30/1998		4,532	2.14	9,682	100.0%	4,532	9,682
Mains	14052 WATERLINE-PENTAGON 6/98	06/30/1998		9,027	2.14	19,285	100.0%	9,027	19,285
Mains	14053 WATERLINE-TATA/F ST 6/99	06/30/1999		562,243	2.09	1,173,574	100.0%	562,243	1,173,574
Mains	14054 WATERLINE-MIDWAY 6/99	06/30/1999		159,238	2.09	332,379	100.0%	159,238	332,379
Mains	14055 WATERLINE-LINEAR PARKWAY 6/99	06/30/1999		58,131	2.09	121,337	100.0%	58,131	121,337
Mains	14056 WATERLINE-HWY 50 WLDWD-MIDWY	06/30/1999		292,517	2.09	610,573	100.0%	292,517	610,573
Mains	14057 WATERLINE-STEVEN LN 9/99	09/30/1999		68,060	2.09	142,063	100.0%	68,060	142,063
Mains	14059 WATERLINE-GARDNER MTN PHASE I	06/30/2000		351,809	2.03	715,211	100.0%	351,809	715,211
Mains	14060 WATERLINE-USFS TEMP 6/00	06/30/2000		20,831	2.03	42,349	100.0%	20,831	42,349
Mains	14061 WATERLINE-MARGARET/DEDI 12/00	12/31/2000		182,732	2.03	371,486	100.0%	182,732	371,486
Mains	14062 WATERLINE-TATE FRM D-H ST12/00	12/31/2000		207,076	2.03	420,976	100.0%	207,076	420,976
Mains	14063 WATERLINE-PARK AVE PHASE I	06/30/2001		519,077	2.00	1,036,433	100.0%	519,077	1,036,433
Mains	14064 WATERLINE-GARDNER MTN PH II	06/30/2001		1,243,136	2.00	2,482,149	100.0%	1,243,136	2,482,149
Mains	14065 WATERLINE-PARK AVE PHASE II	06/30/2001		277,313	2.00	553,707	100.0%	277,313	553,707
Mains	14066 WATERLINE-SANTA CLAUS 2002	06/30/2002		75,119	1.93	145,309	100.0%	75,119	145,309
Mains	14067 WATERLINE-SOUTH UPPER TRUCKEE	12/31/2002		86,397	1.93	167,126	100.0%	86,397	167,126
Mains	14068 WATERLINE-CARSON	12/31/2002		90,796	1.93	175,635	100.0%	90,796	175,635
Mains	14069 WATERLINE-HWY 50 LONGS	06/30/2003		1,405,581	1.89	2,655,569	100.0%	1,405,581	2,655,569
Mains	14070 WATERLINE-PARK FR PINE TO LAKE	03/31/2004		22,478	1.78	39,955	100.0%	22,478	39,955
Mains	14071 WATERLINE- GLORENE	03/31/2004		74,310	1.78	132,087	100.0%	74,310	132,087
Mains	14072 WATERLINE- PIONEER TRAIL	03/31/2004		429,152	1.78	762,824	100.0%	429,152	762,824
Mains	14073 WATERLINE- CEDAR AVENUE	03/31/2004		220,419	1.78	391,797	100.0%	220,419	391,797
Mains	14074 WATERLINE- LTB- HS TO Y	03/31/2004		1,013,128	1.78	1,800,848	100.0%	1,013,128	1,800,848
Mains	14075 WATERLINE- CORNELIAN	03/31/2004		205,413	1.78	365,124	100.0%	205,413	365,124
Mains	14076 WATERLINE- PINE BLVD	06/30/2004		75,360	1.78	133,953	100.0%	75,360	133,953
Mains	14077 WTRLN- ELF LANE	06/30/2004		24,810	1.78	44,100	100.0%	24,810	44,100
Mains	14078 WTRLN- HWY 50-WINN TO 'Y'	12/31/2004		1,757,203	1.78	3,123,449	100.0%	1,757,203	3,123,449
Mains	14079 WTRLN-SIERRA SHORES CONTR CAP	06/30/2005		60,000	1.70	101,910	100.0%	60,000	101,910
Mains	14080 WATERLINE- SUT (SAMETH)	09/30/2005		50,614	1.70	85,968	100.0%	50,614	85,968
Mains	14081 WATERLINE- BETTY RAE (PENNER)	12/31/2005		36,633	1.70	62,221	100.0%	36,633	62,221
Mains	14082 WATERLINE- JOHNSON BLVD	03/31/2006		713,415	1.63	1,164,021	100.0%	713,415	1,164,021
Mains	14083 WTRLN- H50 PARK TO STATELINE	06/30/2002		167,978	1.93	324,933	100.0%	167,978	324,933
Mains	14084 WATERLINE- BAYVIEW	12/31/2006		1,688,486	1.63	2,754,965	100.0%	1,688,486	2,754,965

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CATEGORY	ASSET NUMBE DESCRIPTION	ACQUIRE DATE	CONTRIBUTED	ORIGINAL COST	ENR FACTOR	REPLACEMENT COST	ENR-CCI	12,647.00	November
							% ELIGIBLE	ORIGINAL COST	REPLACEMENT COST NEW
Mains	14085 WATERLINE- AL TAHOE	12/31/2006		1,802,525	1.63	2,941,033	100.0%	1,802,525	2,941,033
Mains	14086 WTRLN ENCASEMENT-DEL NORTE	06/30/2007		2,813	1.59	4,464	100.0%	2,813	4,464
Mains	14087 WTRLN-HWY 50 RENO TO BIGLER	06/30/2007		3,360,392	1.59	5,334,197	100.0%	3,360,392	5,334,197
Mains	14088 WATERLINE- JACK BELL CT	06/30/2007		20,853	1.59	33,101	100.0%	20,853	33,101
Mains	14089 WATERLINE- ELWOOD	06/30/2007		4,671	1.59	7,415	100.0%	4,671	7,415
Mains	14090 WATERLINE EXT- ROGER AVE	09/30/2007		105,971	1.59	168,215	100.0%	105,971	168,215
Mains	14091 WATERLINE- CARLSON	03/31/2008		16,665	1.52	25,359	100.0%	16,665	25,359
Mains	14092 WATERLINE- EMERALD BAY RD	06/30/2008		173,975	1.52	264,737	100.0%	173,975	264,737
Mains	14093 WATERLINE- GARDNER MTN	06/30/2008		814,137	1.52	1,238,870	100.0%	814,137	1,238,870
Mains	14094 WATERLINE- GLEN RD	06/30/2008		1,009,597	1.52	1,536,301	100.0%	1,009,597	1,536,301
Mains	14095 WATERLINE- JULIE LN	03/31/2009		893,846	1.47	1,318,330	100.0%	893,846	1,318,330
Mains	14096 WATERLINE- GRANITE MTN	03/31/2009		138,009	1.47	203,548	100.0%	138,009	203,548
Mains	14097 WATERLINE- AL TAHOE	06/30/2009		2,471,689	1.47	3,645,484	100.0%	2,471,689	3,645,484
Mains	14098 WATERLINE- TATA LANE	06/30/2009		959,013	1.47	1,414,445	100.0%	959,013	1,414,445
Mains	14099 WATERLINE- SONORA	03/31/2010		2,224,379	1.44	3,195,916	100.0%	2,224,379	3,195,916
Mains	14100 WATERLINE- AL TAHOE 2009	03/31/2010		1,104,737	1.44	1,587,250	100.0%	1,104,737	1,587,250
Mains	14101 WATERLINE- RUTH AVE	06/30/2010		32,954	1.44	47,348	100.0%	32,954	47,348
Mains	14102 WATERLINE- ROCKY POINT	06/30/2010		40,607	1.44	58,343	100.0%	40,607	58,343
Mains	14103 WATERLINE- D ST MAIN EXT/Haen	06/30/2010		17,580	1.44	25,258	100.0%	17,580	25,258
Mains	14104 WATERLINE- LK TAHOE BLVD	06/30/2011		1,330,472	1.39	1,854,345	100.0%	1,330,472	1,854,345
Mains	14105 WATERLINE- IROQUOIS (MEYERS)	06/30/2011		1,114,953	1.39	1,553,966	100.0%	1,114,953	1,553,966
Mains	14106 WATERLINE REPL- ANGORA FISHERY	06/30/2011		14,114	1.39	19,671	100.0%	14,114	19,671
Mains	14107 WATERLINE- GRIZZLY MTN	11/30/2011		1,495,856	1.39	2,084,848	100.0%	1,495,856	2,084,848
Mains	14108 WATERLINE-SIERRA BLVD 2011	02/29/2012		51,526	1.36	70,009	100.0%	51,526	70,009
Mains	14109 WATERLINE- WILDWOOD 2012	06/30/2013		1,946,538	1.32	2,578,703	100.0%	1,946,538	2,578,703
Mains	14110 WATERLINE- BAL BIJOU 2012	06/30/2013		434,317	1.32	575,368	100.0%	434,317	575,368
Mains	14111 WATERLINE- SIERRA TRACT	06/30/2014		1,083,118	1.29	1,396,842	100.0%	1,083,118	1,396,842
Mains	14112 WATERLINE- UPSIZING KATO MNLN	06/30/2014		11,745	1.29	15,147	100.0%	11,745	15,147
Mains	14113 WATERLINE-TROUT CRK-STATELINE	06/30/2014		408,782	1.29	527,185	100.0%	408,782	527,185
Mains	14114 WATERLINE- STATES STREETS	05/31/2015		5,215,647	1.26	6,559,349	100.0%	5,215,647	6,559,349
Mains	14115 WATERLINE- SADDLE/KELLER	06/30/2015		1,712,082	1.26	2,153,164	100.0%	1,712,082	2,153,164
Mains	14116 WATERLINE- PIONEER TRAIL	06/30/2015		532,115	1.26	669,203	100.0%	532,115	669,203
Mains	14117 WATERLINE-BIJOU- RPLC	06/30/2015		166,353	1.26	209,210	100.0%	166,353	209,210
Mains	14118 WATERLINE-CHRISTMAS VLY RPLC	06/30/2015		6,332	1.26	7,964	100.0%	6,332	7,964
Mains	14119 WATERLINE-BOULDER MTN- RPLC	06/30/2015		22,916	1.26	28,819	100.0%	22,916	28,819
Mains	14120 WATERLINE- HARRISON AVE	06/30/2016		65,496	1.22	80,118	100.0%	65,496	80,118
Mains	14121 WATERLINE- SIERRA TRACT	06/30/2017		115,268	1.18	136,495	100.0%	115,268	136,495
Mains	14122 WATERLINE- PONDEROSA	06/30/2018		1,445,343	1.14	1,652,449	100.0%	1,445,343	1,652,449
Mains	14123 Waterline, Marlette	06/30/2019		1,065,916	1.12	1,194,951	100.0%	1,065,916	1,194,951
Mains	14124 Waterline, Fawn Inhouse Upsizing	06/30/2019		54,611	1.12	61,222	100.0%	54,611	61,222
Mains	14125 Waterline, Warr Rd Inhouse Upsizing	02/29/2020		6,340	1.10	6,993	100.0%	6,340	6,993
Mains	14126 PRV - ROCKY POINT	02/28/2021		279,452	1.00	279,452	100.0%	279,452	279,452
Mains	14127 PRV - KELLER/SADDLE	02/28/2021		6,849	1.00	6,849	100.0%	6,849	6,849
Mains	14128 PRV - 8 INCH SPARE	06/30/2021		10,163	1.00	10,163	100.0%	10,163	10,163
Mains	14129 PRV-6 INCH SPARE	06/30/2021		6,581	1.00	6,581	100.0%	6,581	6,581
Mains	14130 WATERLINE-ROCKY POINT PH2	06/30/2021		1,785,538	1.00	1,785,538	100.0%	1,785,538	1,785,538
Mains	14131 WATERLINE-SIERRA BLVD	06/30/2021		97,365	1.00	97,365	100.0%	97,365	97,365
Mains	Contributed from CAFR	6/30/2021	Contributed	(25,226)	1.00	(25,226)	100.0%	(25,226)	(25,226)



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							% ELIGIBLE	ORIGINAL COST	REPLACEMENT COST NEW
Mains	Contributed from CAFR	6/30/2020	Contributed	(4,052,274)	1.10	(4,469,799)	100.0%	(4,052,274)	(4,469,799)
Mains	Contributed from CAFR	6/30/2019	Contributed	(63,912)	1.12	(71,649)	100.0%	(63,912)	(71,649)
Mains	Contributed from CAFR	6/30/2018	Contributed	(533,799)	1.14	(610,288)	100.0%	(533,799)	(610,288)
Mains	Contributed from CAFR	6/30/2017	Contributed	(351,153)	1.18	(415,817)	100.0%	(351,153)	(415,817)
Mains	Contributed from CAFR	6/30/2016	Contributed	(385,942)	1.22	(472,107)	100.0%	(385,942)	(472,107)
Mains	Contributed from CAFR	6/30/2015	Contributed	(255,212)	1.26	(320,962)	100.0%	(255,212)	(320,962)
Mains	Contributed from CAFR	6/30/2014	Contributed	(580,982)	1.29	(749,263)	100.0%	(580,982)	(749,263)
Mains	Contributed from CAFR	6/30/2013	Contributed	(1,174,266)	1.32	(1,555,625)	100.0%	(1,174,266)	(1,555,625)
Mains	Contributed from CAFR	6/30/2012	Contributed	(1,445,950)	1.36	(1,964,616)	100.0%	(1,445,950)	(1,964,616)
Mains	Contributed from CAFR	6/30/2011	Contributed	(5,494,119)	1.39	(7,657,426)	100.0%	(5,494,119)	(7,657,426)
Mains	Contributed from CAFR	6/30/2010	Contributed	(2,450,970)	1.44	(3,521,475)	100.0%	(2,450,970)	(3,521,475)
Mains	Contributed from CAFR	6/30/2009	Contributed	(3,598,349)	1.47	(5,307,190)	100.0%	(3,598,349)	(5,307,190)
Mains	Contributed from CAFR	6/30/2008	Contributed	(1,025,711)	1.52	(1,560,821)	100.0%	(1,025,711)	(1,560,821)
Mains	Contributed from CAFR	6/30/2007	Contributed	(7,630)	1.59	(12,112)	100.0%	(7,630)	(12,112)
Mains	Contributed from CAFR	6/30/2006	Contributed	(40,000)	1.63	(65,265)	100.0%	(40,000)	(65,265)
Mains	Contributed from CAFR	6/30/2005	Contributed	(60,000)	1.70	(101,910)	100.0%	(60,000)	(101,910)
Mains	Contributed from CAFR	6/30/2004	Contributed	(91,679)	1.78	(162,961)	100.0%	(91,679)	(162,961)
Mains	Contributed from CAFR	6/30/2003	Contributed	0	1.89	0	100.0%	0	0
Mains	Contributed from CAFR	6/30/2002	Contributed	127,407	1.93	246,454	100.0%	127,407	246,454
Meters	22009 METERED SVC-709 LAKEVIEW 6/00	06/30/2000		5,959	2.03	12,114	0.0%	0	0
Meters	22010 METERED SVC-MOTEL 6	06/30/2001		8,352	2.00	16,677	0.0%	0	0
Meters	22011 METERED SVC-MARRIOTT DOMESTIC	06/30/2001		5,400	2.00	10,782	0.0%	0	0
Meters	22012 METERED SVC-MARRIOTT FIRELINE	06/30/2001		5,300	2.00	10,582	0.0%	0	0
Meters	22013 METERED SVC-HIGH SCHOOL	12/31/2001		18,310	2.00	36,560	0.0%	0	0
Meters	22014 METERED SVC-MEYERS SCHOOL	09/30/2002		20,078	1.93	38,838	0.0%	0	0
Meters	22015 METERED SVC-BIJOU SCHOOL	09/30/2002		10,288	1.93	19,902	0.0%	0	0
Meters	22017 METERED SVC-TIMBERCOVE	12/31/2004		27,544	1.78	48,959	0.0%	0	0
Meters	22018 METER- 940 JULIE LANE	06/30/2006		5,736	1.63	9,359	0.0%	0	0
Meters	22020 METERED SERVICE 3993 MANZANITA	06/30/2007		6,233	1.59	9,894	0.0%	0	0
Meters	22021 METERED SERVICE 1500 KELLER	06/30/2007		6,233	1.59	9,894	0.0%	0	0
Meters	22022 METERED SERVICE 3668 SPRUCE	06/30/2007		6,233	1.59	9,894	0.0%	0	0
Meters	22023 METERED SERVICE 3485 LTB	06/30/2007		7,000	1.59	11,112	0.0%	0	0
Meters	22024 METERED SERVICE 2941 LTB	06/30/2007		6,233	1.59	9,894	0.0%	0	0
Meters	22025 METERED SERVICE 2951 LTB	06/30/2007		18,683	1.59	29,657	0.0%	0	0
Meters	22026 METERED SERVICE 2870 LTB	06/30/2007		7,000	1.59	11,112	0.0%	0	0
Meters	22027 METERED SERVICE 2140 RUTH	06/30/2007		17,519	1.59	27,809	0.0%	0	0
Meters	22028 METERED SERVICE 1055 TATA	06/30/2007		18,683	1.59	29,657	0.0%	0	0
Meters	22029 METERED SERVICE 1500 KELLER	06/30/2007		40,569	1.59	64,398	0.0%	0	0
Meters	22030 METER RETROFIT MXU'S	06/30/2010		18,769	1.44	26,966	0.0%	0	0
Meters	22031 METER PROJ- TEICHART CONTRACT	03/31/2011		2,389,275	1.39	3,330,051	0.0%	0	0
Meters	22032 METER PROJ- CAMPBELL CONTRACT	03/31/2011		2,066,022	1.39	2,879,518	0.0%	0	0
Meters	22033 METER PROJ- HARDWARE	03/31/2011		163,823	1.39	228,328	0.0%	0	0
Meters	22034 METER PROJ- METER PITS	03/31/2011		491,469	1.39	684,985	0.0%	0	0
Meters	22035 METER RETROFIT 2011	11/30/2011		50,912	1.39	70,958	0.0%	0	0
Meters	22036 METERS-GOLDEN BEAR AREA	02/29/2012		246,708	1.36	335,203	0.0%	0	0
Meters	22037 METERS- RPLC LARGE WTR MTR	06/30/2015		5,606	1.26	7,050	0.0%	0	0
Meters	22038 METERS- 2014 PROJECT	06/30/2016		3,967,749	1.22	4,853,579	0.0%	0	0
Meters	22039 METERED SVC-3461 SPRUCE	06/30/2017		5,148	1.18	6,096	0.0%	0	0

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							% ELIGIBLE	ORIGINAL COST	REPLACEMENT COST NEW
Meters	22040	METERED SVC-3601 LTB 3"	06/30/2017	37,839	1.18	44,807	0.0%	0	0
Meters	22041	METERED SVC-1180 RUFUS ALLEN 3	06/30/2017	37,839	1.18	44,807	0.0%	0	0
Meters	22042	METERED SVC-3696 LTB 3"	06/30/2017	37,839	1.18	44,807	0.0%	0	0
Meters	22043	METERED SVC-COLORADO CRT 6"	06/30/2017	71,143	1.18	84,243	0.0%	0	0
Meters	22044	METERED SVC-1501 AL TAHOE BLVD	06/30/2017	55,912	1.18	66,208	0.0%	0	0
Meters	22045	METERS - PHASE 2	06/30/2017	2,425,737	1.18	2,872,428	0.0%	0	0
Meters	22046	METERS PHASE3	02/28/2018	3,787,723	1.14	4,330,475	0.0%	0	0
Meters	22047	Meters Phase 4	02/28/2019	4,983,217	1.12	5,586,463	0.0%	0	0
Meters	22048	Meter, Marriott Timber Lodge	06/30/2019	9,331	1.12	10,460	0.0%	0	0
Meters	22049	Meter, Tahoe Cresent V	06/30/2019	6,661	1.12	7,467	0.0%	0	0
Meters	22050	Meter, Safeway Johnson Blvd	06/30/2019	5,350	1.12	5,998	0.0%	0	0
Meters	22051	Meter, Motel 6	06/30/2019	5,352	1.12	5,999	0.0%	0	0
Meters	22052	Meter, CSLT/City Campground	06/30/2019	5,352	1.12	5,999	0.0%	0	0
Meters	22053	Meter, Tahoe Valley Townhomes	06/30/2019	5,058	1.12	5,671	0.0%	0	0
Meters	22054	METERS, PH5A	06/30/2020	3,943,523	1.10	4,349,843	0.0%	0	0
Meters	22055	METER, HEAVENLY VALLEY SNOWMAKING	05/31/2021	12,364	1.00	12,364	0.0%	0	0
Meters	22056	METERS-PH5B	05/31/2021	2,438,365	1.00	2,438,365	0.0%	0	0
Meters	22057	METERED SVC-SIERRA BLVD	06/30/2021	379,781	1.00	379,781	0.0%	0	0
Misc. Equipment	29035	SHORING COMPONENT	06/30/1993	7,628	2.43	18,517	0.0%	0	0
Misc. Equipment	29036	SHORING COMPONENT	06/30/1993	7,628	2.43	18,517	0.0%	0	0
Misc. Equipment	29045	MOLE- HAMMERHEAD	09/30/1994	5,255	2.34	12,290	0.0%	0	0
Misc. Equipment	29064	TOOL TAPPING MACHINE- HYDRA ST	06/30/1992	33,880	2.54	85,955	0.0%	0	0
Misc. Equipment	29070	SWEEPER- SELF PROPELLED 9/98	09/30/1998	10,000	2.14	21,363	0.0%	0	0
Misc. Equipment	29084	VEHICLE LOADER #55-4IN1 BUCKET	06/30/2002	9,420	1.93	18,222	0.0%	0	0
Misc. Equipment	29086	COMPUTER NETWORK WIRING UPGRD	09/30/2002	14,771	1.93	28,573	0.0%	0	0
Misc. Equipment	29092	TANK- WATER TRUCK (REPL)	06/30/2005	5,721	1.70	9,716	0.0%	0	0
Misc. Equipment	29094	AUTO METER READ SYSTEM	12/31/2005	146,188	1.70	248,301	0.0%	0	0
Misc. Equipment	29095	GENERATOR- PORTABLE 100kw	06/30/2006	45,111	1.63	73,604	0.0%	0	0
Misc. Equipment	29097	CAMERA- IR THERMAL IMAGER	09/30/2007	14,188	1.59	22,521	0.0%	0	0
Misc. Equipment	29099	COMPRESSOR- AIR- TRAILER MOUNT	03/31/2008	12,079	1.52	18,380	0.0%	0	0
Misc. Equipment	29100	VACUUM REPL- TRK 77	03/31/2008	14,848	1.52	22,594	0.0%	0	0
Misc. Equipment	29102	AUTOCLAVE- REPL	09/30/2008	5,721	1.52	8,706	0.0%	0	0
Misc. Equipment	29106	GENERATOR- PORTABLE	03/31/2010	35,462	1.44	50,950	0.0%	0	0
Misc. Equipment	29109	GPS UNIT	03/31/2010	6,756	1.44	9,707	100.0%	6,756	9,707
Misc. Equipment	29110	GPS UNIT #2	06/30/2010	7,864	1.44	11,299	100.0%	7,864	11,299
Misc. Equipment	29112	METER READER- HANDHELD	03/31/2011	6,493	1.39	9,050	0.0%	0	0
Misc. Equipment	29114	VACUUM- TRK 61	06/30/2011	14,029	1.39	19,553	0.0%	0	0
Misc. Equipment	29115	GPS UNIT #3	11/30/2011	11,354	1.39	15,825	100.0%	11,354	15,825
Misc. Equipment	29116	VEHICLE SNOWPLOW- TRK 61	02/29/2012	6,732	1.36	9,147	0.0%	0	0
Misc. Equipment	29117	COMPRESSOR- AIR PRTBLE URW	05/31/2012	21,869	1.36	29,713	0.0%	0	0
Misc. Equipment	29118	METER READER- HANDHELD	06/30/2012	6,759	1.36	9,183	0.0%	0	0
Misc. Equipment	29119	BASE STN- MXU METERS	11/30/2012	7,003	1.36	9,515	0.0%	0	0
Misc. Equipment	29120	SCADA RTU'S- REPL (8)	02/28/2013	5,093	1.32	6,747	100.0%	5,093	6,747
Misc. Equipment	29121	PLOTTER- GPS UNIT	02/28/2013	10,503	1.32	13,914	0.0%	0	0
Misc. Equipment	29122	AUTOCLAVE- RPL STM-E	02/28/2013	11,127	1.32	14,740	0.0%	0	0
Misc. Equipment	29123	SCADA RTU'S	05/31/2013	5,093	1.32	6,747	100.0%	5,093	6,747
Misc. Equipment	29124	SCADA RTU'S	05/31/2013	5,093	1.32	6,747	100.0%	5,093	6,747
Misc. Equipment	29125	ANGORA TANK MIXER	06/30/2013	8,624	1.32	11,425	0.0%	0	0

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Misc. Equipment	29126	GAUGE-NUCLEAR MOISTURE DENSITY	11/30/2013		7,940	1.32	10,519	0.0%	0	0
Misc. Equipment	29127	SERVICE BOX- TRK 25	02/28/2014		10,584	1.29	13,649	0.0%	0	0
Misc. Equipment	29128	GAUGE-NUCLEAR MOISTURE DENSITY	02/28/2014		13,440	1.29	17,333	0.0%	0	0
Misc. Equipment	29129	TANK MIXER- PORTABLE	11/30/2014		5,366	1.29	6,921	0.0%	0	0
Misc. Equipment	29130	UTILITY BOX FOR TRK #77	11/30/2014		11,798	1.29	15,215	0.0%	0	0
Misc. Equipment	29131	TANK MIXER- STATELINE #2	02/28/2015		5,378	1.26	6,764	0.0%	0	0
Misc. Equipment	29132	SCADA- RTU WATER	02/28/2015		5,414	1.26	6,809	100.0%	5,414	6,809
Misc. Equipment	29133	SCADA- RTU WATER	02/28/2015		5,414	1.26	6,809	100.0%	5,414	6,809
Misc. Equipment	29136	INVENTORY STORAGE CONTAINER	06/30/2015		5,800	1.26	7,294	0.0%	0	0
Misc. Equipment	29137	SMALL AUTOCLAVE- RPL LAB	05/31/2017		9,166	1.18	10,854	0.0%	0	0
Misc. Equipment	29138	DEIONIZER- RPL LAB	02/28/2017		5,481	1.18	6,490	0.0%	0	0
Misc. Equipment	29139	SCANNER- BOSCH FOR EQ RPR	02/28/2017		8,478	1.18	10,039	0.0%	0	0
Misc. Equipment	29142	METER TESTER	11/30/2017		8,295	1.18	9,823	0.0%	0	0
Misc. Equipment	29143	AUTOMATED METER INFRASTRUCTURE	02/28/2018		416,900	1.14	476,639	0.0%	0	0
Misc. Equipment	29144	VEHICLE-MNTD HYDR UNIT/AIRCMPR	06/30/2018		10,185	1.14	11,645	0.0%	0	0
Misc. Equipment	29145	Snowblower, Loader Mounted	02/29/2020		123,925	1.10	136,694	0.0%	0	0
Misc. Equipment	29146	FIELD COMMUNICATIONS UPGRADES-PH1	06/30/2020		30,397	1.10	33,529	0.0%	0	0
Office Equipment	30071	MICROFICHE RDR/PRNTR 6-99	06/30/1999		5,194	2.09	10,842	0.0%	0	0
Office Equipment	30080	SOFTWARE-IFAS CDD 6/00	06/30/2000		7,540	2.03	15,328	0.0%	0	0
Office Equipment	30089	SOFTWARE-IFAS LASER CHECK 3/01	03/31/2001		6,070	2.00	12,120	0.0%	0	0
Office Equipment	30130	GIS IMPLEMENTATION-WATER	06/30/2006		377,040	1.63	615,185	100.0%	377,040	615,185
Office Equipment	30132	COPIER- CANON	12/31/2006		14,841	1.63	24,216	0.0%	0	0
Office Equipment	30133	LAN/PHONE WIRING-CS/LAB/OPS BL	12/31/2006		161,524	1.63	263,546	0.0%	0	0
Office Equipment	30148	NETWORK EQ- CUSTOMER SVC CTR	06/30/2007		16,576	1.59	26,312	0.0%	0	0
Office Equipment	30149	PHONE SYSTEM UPGRADE	06/30/2007		7,125	1.59	11,310	0.0%	0	0
Office Equipment	30156	PDT- STORES INVENTORY	03/31/2008		7,230	1.52	11,002	0.0%	0	0
Office Equipment	30162	SOFTWARE- HYDRO MOD- WTR	09/30/2008		9,000	1.52	13,695	0.0%	0	0
Office Equipment	30164	SFTWR- AUTOCAD	09/30/2008		5,520	1.52	8,399	0.0%	0	0
Office Equipment	30167	SERVER- IFAS TEST	03/31/2009		5,500	1.47	8,112	0.0%	0	0
Office Equipment	30169	DATA STORAGE SYSTEM (SAN)	06/30/2009		19,173	1.47	28,278	0.0%	0	0
Office Equipment	30171	SOFTWARE- CMMS	06/30/2009		178,749	1.47	263,636	0.0%	0	0
Office Equipment	30182	GIS SURVEYING	06/30/2010		11,543	1.44	16,584	100.0%	11,543	16,584
Office Equipment	30183	GIS DEVELOPMENT	06/30/2010		52,511	1.44	75,445	100.0%	52,511	75,445
Office Equipment	30184	SERVER- VM HOST 2	03/31/2011		8,739	1.39	12,180	0.0%	0	0
Office Equipment	30188	SOFTWARE UPGR- MS EXCH 2010	03/31/2011		6,463	1.39	9,008	0.0%	0	0
Office Equipment	30189	SQL LICENSES- UB DBASE 3/11	03/31/2011		5,150	1.39	7,178	0.0%	0	0
Office Equipment	30192	SERVER- IS BACKUP- ECHO	06/30/2011		10,690	1.39	14,899	0.0%	0	0
Office Equipment	30194	SOFTWARE/LIC- VIRTUALIZATION	06/30/2011		28,948	1.39	40,346	0.0%	0	0
Office Equipment	30195	PHONE SWITCH	06/30/2011		6,381	1.39	8,893	0.0%	0	0
Office Equipment	30196	STORAGE AREA NETWORK	06/30/2011		9,218	1.39	12,847	0.0%	0	0
Office Equipment	30197	SOFTWARE- GIS UPDATES	06/30/2011		29,813	1.39	41,552	100.0%	29,813	41,552
Office Equipment	30198	SOFTWARE- MIMICAST	11/30/2011		6,020	1.39	8,390	0.0%	0	0
Office Equipment	30199	SOFTWARE- GIS UPDATE 11/12	02/29/2012		34,820	1.36	47,310	0.0%	0	0
Office Equipment	30200	SOFTWARE- FIREWALL	05/31/2012		7,088	1.36	9,631	100.0%	7,088	9,631
Office Equipment	30201	SCADA SERVER#1	11/30/2012		9,657	1.36	13,121	100.0%	9,657	13,121
Office Equipment	30202	STORAGE SYSTEM- SERVER ROOM	11/30/2012		9,994	1.36	13,579	0.0%	0	0
Office Equipment	30204	WIFI SYSTEM- PLANT	05/31/2013		20,441	1.32	27,079	0.0%	0	0
Office Equipment	30205	WIFI CONTROLLERS	05/31/2013		9,122	1.32	12,084	0.0%	0	0

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CATEGORY	ASSET NUMBE DESCRIPTION	ACQUIRE DATE	CONTRIBUTED	ORIGINAL COST	ENR FACTOR	REPLACEMENT COST	ENR-CCI	12,647.00	November
							% ELIGIBLE	ORIGINAL COST	REPLACEMENT COST NEW
Office Equipment	30206	WIRELESS PRJ-PROF SRVCS WRRNTY	05/31/2013	12,060	1.32	15,977	0.0%	0	0
Office Equipment	30207	SOFTWARE- LIMS	11/30/2013	125,117	1.32	165,750	0.0%	0	0
Office Equipment	30208	SERVER- BACKUP (ELECTRONIC)	02/28/2014	9,999	1.29	12,895	0.0%	0	0
Office Equipment	30209	SCADA CORE SWITCH	05/31/2014	19,990	1.29	25,780	100.0%	19,990	25,780
Office Equipment	30210	DATA STORAGE- WWTP16NIMBLE	11/30/2014	81,310	1.29	104,861	0.0%	0	0
Office Equipment	30211	SMART BOARD	05/31/2015	16,786	1.26	21,111	0.0%	0	0
Office Equipment	30212	DOMAIN CONTROLLER- RPLC	11/30/2015	8,749	1.26	11,004	0.0%	0	0
Office Equipment	30213	SOFTWARE- UPGRADES/FIREWALL	05/31/2016	13,078	1.22	15,997	0.0%	0	0
Office Equipment	30214	SERVER- BACKUP DVR REPL	05/31/2016	9,797	1.22	11,984	0.0%	0	0
Office Equipment	30215	LASERFICHE UPGRADE	05/31/2016	6,100	1.22	7,462	0.0%	0	0
Office Equipment	30216	COPIER-C5250 RPLC	11/30/2016	14,083	1.22	17,227	0.0%	0	0
Office Equipment	30217	SOFTWARE- HYDROLOGY- RPL	05/31/2017	5,909	1.18	6,997	100.0%	5,909	6,997
Office Equipment	30218	BOARD ROOM AV EQUIP- RPL	05/31/2017	50,513	1.18	59,815	0.0%	0	0
Office Equipment	30219	NETWORK- MOBILE ACCESS (FIELD)	05/31/2017	9,751	1.18	11,547	0.0%	0	0
Office Equipment	30220	PLANT SITE WIRELESS NETWORK	05/31/2017	9,994	1.18	11,834	0.0%	0	0
Office Equipment	30221	NETWORK SWITCH -IDF2	11/30/2017	14,708	1.18	17,416	0.0%	0	0
Office Equipment	30222	SERVER- HISTORIAN	05/31/2018	9,996	1.14	11,429	0.0%	0	0
Office Equipment	30223	SOFTWARE- GIS ROCKWORKS	06/30/2018	5,028	1.14	5,749	100.0%	5,028	5,749
Office Equipment	30224	Furniture, Board Room	02/28/2019	5,681	1.12	6,368	0.0%	0	0
Office Equipment	30225	Storage System Upgrade	06/30/2019	115,628	1.12	129,625	0.0%	0	0
Office Equipment	30226	Backup Power-Server Room	02/29/2020	7,910	1.10	8,725	0.0%	0	0
Office Equipment	30227	SOFTWARE-UPGRADES/FIREWALL	06/30/2020	14,304	1.10	15,778	0.0%	0	0
Office Equipment	30228	SERVER VIRTUAL/HOST 1944	11/30/2020	11,296	1.10	12,459	0.0%	0	0
Office Equipment	30229	SOFTWARE-HYDRAULIC MODELING	05/31/2021	17,679	1.00	17,679	100.0%	17,679	17,679
Office Equipment	30230	SCADA SERVER #2 APP	06/30/2021	7,751	1.00	7,751	100.0%	7,751	7,751
Office Equipment	30231	NETWORK EQ-ANTENNA ALIGNMENT TOOL	06/30/2021	7,232	1.00	7,232	0.0%	0	0
Plant	31003	BLDG- SANTA FE	06/30/1987	35,000	2.87	100,464	100.0%	35,000	100,464
Plant	31005	DOOR LOWER SHOPS	06/30/1991	6,936	2.62	18,143	100.0%	6,936	18,143
Plant	31006	BLDG- SANTA FE 1 CABLE TV	06/30/1987	35,000	2.87	100,464	100.0%	35,000	100,464
Plant	31010	ROOF- TAHOE PARADISE	12/31/2001	12,741	2.00	25,440	100.0%	12,741	25,440
Plant	31011	TRAILER- OFFICE #2 CUST SVC	06/30/2002	29,139	1.93	56,365	100.0%	29,139	56,365
Plant	31012	ACCESS ROAD	06/30/2004	1,236,602	1.78	2,198,075	100.0%	1,236,602	2,198,075
Plant	31013	BLDG- CUSTOMER SVC CENTER	09/30/2006	8,647,881	1.63	14,110,038	100.0%	8,647,881	14,110,038
Plant	31014	BLDG- LAB & OPERATIONS	09/30/2006	5,078,114	1.63	8,285,542	100.0%	5,078,114	8,285,542
Plant	31015	PAGING SYSTEM	12/31/2006	5,619	1.63	9,169	100.0%	5,619	9,169
Plant	31016	REVEG PLANT GROUNDS	06/30/2008	106,594	1.52	162,204	100.0%	106,594	162,204
Plant	31018	SEISMIC BRACING- LAB EQUIP/STO	03/31/2011	5,393	1.39	7,516	100.0%	5,393	7,516
Plant	31019	BOILER- ADMIN HVAC	06/30/2016	14,850	1.22	18,165	100.0%	14,850	18,165
Pumping	17014	PUMP STATION-DAVID LANE	06/30/1986	355,977	2.94	1,048,205	100.0%	355,977	1,048,205
Pumping	17021	VALVE-PRV-SUSQUEHANA STN	06/30/1990	9,846	2.67	26,315	100.0%	9,846	26,315
Pumping	17030	FLOW METER- PORTABLE	03/31/1994	10,296	2.34	24,078	100.0%	10,296	24,078
Pumping	17031	PUMP/MOTOR-APACHE BOOSTER	06/30/1994	5,877	2.34	13,744	100.0%	5,877	13,744
Pumping	17041	SCADA FOREST MTN BOOSTER 97	06/30/1997	10,315	2.17	22,391	100.0%	10,315	22,391
Pumping	17043	PUMP STATION-BOULDER MTN	06/30/1997	210,747	2.17	457,488	100.0%	210,747	457,488
Pumping	17048	PUMP STATION-FLAGPOLE 6/98	06/30/1998	362,238	2.14	773,856	100.0%	362,238	773,856
Pumping	17057	PUMPHOUSE- GRD MTN WELL 6/00	06/30/2000	562,284	2.03	1,143,097	100.0%	562,284	1,143,097
Pumping	17062	PUMP STATION-FOREST MTN 3/01	03/31/2001	178,149	2.00	355,707	100.0%	178,149	355,707
Pumping	17070	PUMP-APACHE-BOOSTER	06/30/2003	14,330	1.89	27,074	100.0%	14,330	27,074

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							% ELIGIBLE	ORIGINAL COST	REPLACEMENT COST NEW
Pumping	17071 PUMP-AL TAHOE #2-GEAR DRIVE	06/30/2003		8,254	1.89	15,595	100.0%	8,254	15,595
Pumping	17076 BOOSTER STN- CORNELIAN	12/31/2004		776,431	1.78	1,380,116	100.0%	776,431	1,380,116
Pumping	17078 GENERATOR- COLD CREEK- REPL	06/30/2005		24,809	1.70	42,138	100.0%	24,809	42,138
Pumping	17079 PUMP #2- DAVID LN- REPL	03/31/2007		13,017	1.59	20,662	100.0%	13,017	20,662
Pumping	17080 PUMP #1- DAVID LN- REPL	06/30/2007		15,241	1.59	24,194	100.0%	15,241	24,194
Pumping	17090 PUMP/MOTOR #1- KELLER PS	03/31/2008		22,307	1.52	33,945	100.0%	22,307	33,945
Pumping	17092 PUMP/MOTOR- FOREST MTN- FIRE	09/30/2008		5,417	1.52	8,242	100.0%	5,417	8,242
Pumping	17094 GENERATOR- FOREST MTN BS	06/30/2009		44,288	1.47	65,320	100.0%	44,288	65,320
Pumping	17095 PUMP/MOTOR- KELLER PS (#2)	06/30/2009		22,307	1.47	32,901	100.0%	22,307	32,901
Pumping	17096 PUMPSTN REHAB-FOREST MTN BST	06/30/2009		11,118	1.47	16,398	100.0%	11,118	16,398
Pumping	17097 SPARE MOTOR- APACHE BOOSTER	03/31/2010		3,535	1.44	5,079	100.0%	3,535	5,079
Pumping	17098 CONTROL VALVE- SUNSET WELL	06/30/2010		5,677	1.44	8,156	100.0%	5,677	8,156
Pumping	17099 BOOSTER STATION- TWIN PEAKS	06/30/2010		2,886,172	1.44	4,146,758	100.0%	2,886,172	4,146,758
Pumping	17102 BOOSTER STATION- IROQUOIS	11/30/2011		1,419,626	1.39	1,978,603	100.0%	1,419,626	1,978,603
Pumping	17103 BOOSTER STN- BLACK BART REHAB	11/30/2011		38,650	1.39	53,868	100.0%	38,650	53,868
Pumping	17104 FLOWMETER- COLD CREEK FP	11/30/2011		8,666	1.39	12,078	100.0%	8,666	12,078
Pumping	17105 PUMP/MTR VALHALLA WELL	05/31/2012		13,519	1.36	18,368	100.0%	13,519	18,368
Pumping	17106 BOOSTER STATION-GRIZZLY MTN	05/31/2012		1,490,376	1.36	2,024,977	100.0%	1,490,376	2,024,977
Pumping	17107 PUMP/MOTORS (TBD)REBLD	02/28/2013		5,397	1.32	7,149	100.0%	5,397	7,149
Pumping	17108 VFD-TATA BOOSTER	05/31/2013		8,165	1.32	10,817	100.0%	8,165	10,817
Pumping	17109 VFD- COLD CREEK BOOSTER	11/30/2013		6,888	1.32	9,126	100.0%	6,888	9,126
Pumping	17110 PUMP- SUNSET WELL	06/30/2014		21,774	1.29	28,081	100.0%	21,774	28,081
Pumping	17111 CORNELIAN- BMP	06/30/2014		12,660	1.29	16,327	100.0%	12,660	16,327
Pumping	17112 VFD- TWIN PEAKS BOOSTER	05/31/2015		8,698	1.26	10,939	100.0%	8,698	10,939
Pumping	17113 SCADA- FOREST MOUNTAIN	05/31/2017		5,673	1.18	6,718	100.0%	5,673	6,718
Pumping	17114 SCADA RTU SO UPPER TRUCKEE WEL	11/30/2017		5,669	1.18	6,713	100.0%	5,669	6,713
Pumping	17115 BOOSTER PUMP- CORNELIAN	06/30/2018		14,303	1.14	16,352	100.0%	14,303	16,352
Pumping	17116 Roof, Tata Lane Booster Stn	02/28/2019		12,070	1.12	13,531	100.0%	12,070	13,531
Pumping	17117 Pump #3, David Lane Booster Station	02/28/2019		9,144	1.12	10,251	100.0%	9,144	10,251
Pumping	17118 Control Valve, David Lane Booster Station	04/30/2019		9,240	1.12	10,358	100.0%	9,240	10,358
Pumping	17119 PUMP #1, KELLER BOOSTER -RBLD	11/30/2019		6,099	1.12	6,838	100.0%	6,099	6,838
Pumping	17120 PUMP/MOTOR KELLER BOOSTER STN -SPARE	11/30/2019		19,140	1.12	21,457	100.0%	19,140	21,457
Pumping	17121 PUMP #3 DAVID LANE-RPL	11/30/2019		5,596	1.12	6,274	100.0%	5,596	6,274
Pumping	17122 PUMP REBUILD KIT-KELLER BOOSTER-SPARE	06/30/2020		5,882	1.10	6,488	100.0%	5,882	6,488
Pumping	17123 SWITCH GEAR, VALHALLA PUMP ST	06/30/2020		8,208	1.10	9,054	100.0%	8,208	9,054
Pumping	17124 AIRPORT BS - BMP	02/28/2021		33,586	1.00	33,586	100.0%	33,586	33,586
Pumping	17125 FLAGPOLE BS - BMP	02/28/2021		33,586	1.00	33,586	100.0%	33,586	33,586
Pumping	17126 ROOF, DAVID LANE BOOSTER ST	02/28/2021		6,452	1.00	6,452	100.0%	6,452	6,452
Reservoir/Tanks	24000 TANK-TATA LANE 1975	06/30/1975		22,517	5.72	128,740	100.0%	22,517	128,740
Reservoir/Tanks	24001 TANK-KELLER (2) 1975	06/30/1975		13,271	5.72	75,876	100.0%	13,271	75,876
Reservoir/Tanks	24004 TANK-COLD CREEK/H STREET 1982	06/30/1982		419,067	3.31	1,385,606	100.0%	419,067	1,385,606
Reservoir/Tanks	24010 TANK-HEAVENLY VALLEY 1986	06/30/1986		764,216	2.94	2,250,299	100.0%	764,216	2,250,299
Reservoir/Tanks	24011 EROSION CONTROL KELLER 1988	06/30/1986		102,885	2.94	302,954	100.0%	102,885	302,954
Reservoir/Tanks	24015 TANK-FLAGPOLE 1987	06/30/1987		22,000	2.87	63,149	100.0%	22,000	63,149
Reservoir/Tanks	24016 ROAD TO STATELINE RESERVOIR 88	06/30/1988		36,587	2.80	102,395	100.0%	36,587	102,395
Reservoir/Tanks	24023 CATHODIC PROT-HEAVENLY VAL TNK	06/30/1994		6,702	2.34	15,673	100.0%	6,702	15,673
Reservoir/Tanks	24024 ELECTRICAL SVC XMAS VLY TANK	03/31/1995		29,995	2.31	69,338	100.0%	29,995	69,338
Reservoir/Tanks	24025 TANK-STATELINE 1996	03/31/1996		1,811,455	2.25	4,076,419	100.0%	1,811,455	4,076,419

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Reservoir/Tanks	24026	TANK-ARROWHEAD 1996	03/31/1996		386,627	2.25	870,048	100.0%	386,627	870,048
Reservoir/Tanks	24028	ROAD-KELLER TANK	06/30/1997		26,862	2.17	58,312	100.0%	26,862	58,312
Reservoir/Tanks	24033	TANK-XMAS VALLEY 3/99	03/31/1999		287,816	2.09	600,761	100.0%	287,816	600,761
Reservoir/Tanks	24034	TANK-LOOKOUT 6/00	06/30/2000		423,521	2.03	860,999	100.0%	423,521	860,999
Reservoir/Tanks	24035	TANK-FLAGPOLE	06/30/2000		432,189	2.03	878,620	100.0%	432,189	878,620
Reservoir/Tanks	24036	TANK-GARDNER MTN #2 6/00	06/30/2000		372,628	2.03	757,535	100.0%	372,628	757,535
Reservoir/Tanks	24039	ROOF-FLAGPOLE TANK 3/01	03/31/2001		333,640	2.00	666,174	100.0%	333,640	666,174
Reservoir/Tanks	24040	TANK-IROQUOIS #2 3/01	03/31/2001		325,141	2.00	649,203	100.0%	325,141	649,203
Reservoir/Tanks	24041	TANK-IROQUOIS #1 REHAB 6/02	06/30/2002		103,971	1.93	201,119	100.0%	103,971	201,119
Reservoir/Tanks	24042	TANK-FOREST MOUNTAIN 6-02	06/30/2002		473,705	1.93	916,328	100.0%	473,705	916,328
Reservoir/Tanks	24043	TANK-GARDNER MOUNTAIN	06/30/2003		432,006	1.89	816,192	100.0%	432,006	816,192
Reservoir/Tanks	24049	PAVING- IROQUOIS	09/30/2008		21,931	1.52	33,372	100.0%	21,931	33,372
Reservoir/Tanks	24050	GENERATOR- COLD CREEK TANK	12/31/2008		22,299	1.52	33,933	100.0%	22,299	33,933
Reservoir/Tanks	24051	TANK- COUNTRY CLUB	06/30/2009		908,045	1.47	1,339,272	100.0%	908,045	1,339,272
Reservoir/Tanks	24052	VALVE- ALT STATELINE TANK	06/30/2009		14,012	1.47	20,666	100.0%	14,012	20,666
Reservoir/Tanks	24053	TANK COATING- FOREST MTN	06/30/2009		219,321	1.47	323,476	100.0%	219,321	323,476
Reservoir/Tanks	24055	TANK- ECHO VIEW	06/30/2011		786,313	1.39	1,095,924	100.0%	786,313	1,095,924
Reservoir/Tanks	24056	TANK- ANGORA	11/30/2011		1,365,814	1.39	1,903,602	100.0%	1,365,814	1,903,602
Reservoir/Tanks	24057	GARDNER MTN TNKS FENCING	11/30/2012		24,545	1.36	33,350	100.0%	24,545	33,350
Reservoir/Tanks	24058	TANK COATINGS	06/30/2013		913,850	1.32	1,210,636	100.0%	913,850	1,210,636
Reservoir/Tanks	24059	TANK- MIXER LOOKOUT TANK	11/30/2013		8,624	1.32	11,425	100.0%	8,624	11,425
Reservoir/Tanks	24060	CATHODIC PROTECTION	06/30/2014		88,905	1.29	114,656	100.0%	88,905	114,656
Reservoir/Tanks	24061	SCADA- ANGORA TANK	05/31/2017		5,669	1.18	6,713	100.0%	5,669	6,713
Reservoir/Tanks	24062	SCADA RTU XMAS VALLEY TANK	11/30/2017		5,669	1.18	6,713	100.0%	5,669	6,713
Reservoir/Tanks	24063	TANK- FLAGPOLE TANK REHAB	11/30/2017		270,012	1.18	319,734	100.0%	270,012	319,734
Reservoir/Tanks	24064	Flagpole Tank-Camera/Security	02/28/2019		6,965	1.12	7,808	100.0%	6,965	7,808
Reservoir/Tanks	24065	Paving, Christmas Valley Tank	02/28/2019		95,146	1.12	106,664	100.0%	95,146	106,664
Reservoir/Tanks	24066	TANK-HEAVENLY TANK REHAB	06/30/2020		712,041	1.10	785,406	100.0%	712,041	785,406
Reservoir/Tanks	24067	ARROWHEAD TANK - BMP	02/28/2021		33,586	1.00	33,586	100.0%	33,586	33,586
Source of Supply	15002	WELL- AL TAHOE #1-MONITOR 74	06/30/1973		23,104	6.67	154,192	100.0%	23,104	154,192
Source of Supply	15005	WELL- TATA LN (2)	06/30/1975		9,915	5.72	56,689	100.0%	9,915	56,689
Source of Supply	15006	WELL- BLACKROCK (2)	06/30/1975		10,333	5.72	59,081	100.0%	10,333	59,081
Source of Supply	15007	WELL- HELEN #2	06/30/1975		6,511	5.72	37,228	100.0%	6,511	37,228
Source of Supply	15011	WELL- MARTIN AVE MONITORING	06/30/1976		189,714	5.27	999,300	100.0%	189,714	999,300
Source of Supply	15014	WELL- TATA #3	06/30/1977		25,507	4.91	125,229	100.0%	25,507	125,229
Source of Supply	15017	WELL- AIRPORT CONST	06/30/1981		226,150	3.58	809,084	100.0%	226,150	809,084
Source of Supply	15018	WELL- COLLEGE CONST & TELEM	06/30/1983		625,028	3.11	1,944,105	100.0%	625,028	1,944,105
Source of Supply	15029	WELL REHAB- MARTIN	06/30/1990		98,782	2.67	264,010	100.0%	98,782	264,010
Source of Supply	15034	WELL- SUNSET	06/30/1992		285,152	2.54	723,434	100.0%	285,152	723,434
Source of Supply	15037	WELL- BIJOU/CITY LEASE 25YRS	06/30/1992		65,000	2.54	164,906	100.0%	65,000	164,906
Source of Supply	15039	STRIPPING TOWER- GRDNR MTN	05/31/1993		600,794	2.43	1,458,395	100.0%	600,794	1,458,395
Source of Supply	15041	WELL- AL TAHOE #2 1993	12/31/1993		748,374	2.43	1,816,639	100.0%	748,374	1,816,639
Source of Supply	15043	WELL REHAB- CLEMENT	12/31/1993		13,045	2.43	31,667	100.0%	13,045	31,667
Source of Supply	15044	PAVING ELKS CLUB WELL	03/31/1995		13,263	2.31	30,658	100.0%	13,263	30,658
Source of Supply	15048	BLDG- ELKS CLUB WELL	06/30/1995		50,839	2.31	117,522	100.0%	50,839	117,522
Source of Supply	15049	PUMP-ATWL #2 UPGRD	06/30/1995		9,676	2.31	22,368	100.0%	9,676	22,368
Source of Supply	15051	GENERATOR- ELKS CL WELL	06/30/1995		14,748	2.31	34,092	100.0%	14,748	34,092
Source of Supply	15057	ROOF- BLACKROCK WELL	03/31/1996		15,767	2.25	35,481	100.0%	15,767	35,481

South Tahoe PUD - Water  
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CATEGORY	ASSET NUMBE DESCRIPTION	ACQUIRE DATE	CONTRIBUTED	ORIGINAL COST	ENR FACTOR	REPLACEMENT COST	ENR-CCI	12,647.00	November
							% ELIGIBLE	ORIGINAL COST	REPLACEMENT COST NEW
Source of Supply	15061 WELL- BAKERSFIELD 6-96	06/30/1996		758,797	2.25	1,707,564	0.0%	0	0
Source of Supply	15062 WELL- PALOMA AVE	06/30/1996		594,133	2.25	1,337,011	100.0%	594,133	1,337,011
Source of Supply	15063 ROOF- CLEMENT WELL 1996	12/31/1996		36,893	2.25	83,021	100.0%	36,893	83,021
Source of Supply	15072 PUMP/MOTOR-BKRSFLD WELL 3/99	03/31/1999		16,779	2.09	35,022	100.0%	16,779	35,022
Source of Supply	15073 MOTOR- PALOMA WELL 3/99	03/31/1999		33,682	2.09	70,304	100.0%	33,682	70,304
Source of Supply	15076 WELL- ARROWHEAD #3 6-99	06/30/1999		500,877	2.09	1,045,485	100.0%	500,877	1,045,485
Source of Supply	15077 GENERATOR- AIRPORT WELL 9-99	09/30/1999		38,998	2.09	81,400	100.0%	38,998	81,400
Source of Supply	15080 WELL- VALHALLA 6/00	06/30/2000		647,662	2.03	1,316,666	100.0%	647,662	1,316,666
Source of Supply	15082 MOTOR- AIRPORT WELL	09/30/2000		8,900	2.03	18,093	100.0%	8,900	18,093
Source of Supply	15085 BLDG- CHRIS WELL 3/01	03/31/2001		11,189	2.00	22,340	100.0%	11,189	22,340
Source of Supply	15087 SENTINEL WELL- BAKERSFIELD3/01	03/31/2001		46,010	2.00	91,868	0.0%	0	0
Source of Supply	15091 WELL- MOUNTAIN VIEW	06/30/1984		9,216	3.05	28,114	100.0%	9,216	28,114
Source of Supply	15092 WELL- ELKS CLUB- MONITORING	06/30/1984		9,216	3.05	28,114	100.0%	9,216	28,114
Source of Supply	15093 WELL- CLEMENT	06/30/1984		9,216	3.05	28,114	100.0%	9,216	28,114
Source of Supply	15097 SENTINEL WELL- APACHE	06/30/2001		13,693	2.00	27,340	100.0%	13,693	27,340
Source of Supply	15098 SENTINEL WELL- HENDERSON	06/30/2001		79,195	2.00	158,128	100.0%	79,195	158,128
Source of Supply	15099 SENTINEL WELL- SENECA	06/30/2001		54,812	2.00	109,443	100.0%	54,812	109,443
Source of Supply	15100 SENTINEL WELL- WASHOAN	06/30/2001		57,601	2.00	115,012	100.0%	57,601	115,012
Source of Supply	15101 VFD-AL TAHOE WELL	12/31/2001		54,075	2.00	107,970	100.0%	54,075	107,970
Source of Supply	15102 WELL-MONTRNG- PUMP ASSEMBLIES	06/30/2002		7,591	1.93	14,683	100.0%	7,591	14,683
Source of Supply	15103 WELL- GLENWOOD REDRILL	06/30/2003		846,060	1.89	1,598,464	100.0%	846,060	1,598,464
Source of Supply	15105 BLDG- CLEMENT BARN	12/31/2003		35,663	1.89	67,377	100.0%	35,663	67,377
Source of Supply	15109 WELL REDRILL- ELKS CLUB	09/30/2004		1,036,264	1.78	1,841,972	100.0%	1,036,264	1,841,972
Source of Supply	15111 VFD- AL TAHOE WELL #2	06/30/2005		9,112	1.70	15,477	100.0%	9,112	15,477
Source of Supply	15112 SENTINEL WELL #2 E. SAN BERNAN	06/30/2005		32,052	1.70	54,440	100.0%	32,052	54,440
Source of Supply	15113 SENTINEL WELL #3- E CAN BERNAN	06/30/2005		32,052	1.70	54,440	100.0%	32,052	54,440
Source of Supply	15115 WELL- BAYVIEW	06/30/2007		2,970,746	1.59	4,715,683	0.0%	0	0
Source of Supply	15119 ROOF- ELKS CLUB WELL	06/30/2009		5,256	1.47	7,752	100.0%	5,256	7,752
Source of Supply	15120 WELL REDRILL- SO UPPER TRUCKEE	06/30/2009		3,048,534	1.47	4,496,270	100.0%	3,048,534	4,496,270
Source of Supply	15122 PRV- COUNTRY CLUB	06/30/2009		18,597	1.47	27,429	100.0%	18,597	27,429
Source of Supply	15127 ROOF- KELLER BOOSTER STATION	03/31/2011		3,369	1.39	4,696	100.0%	3,369	4,696
Source of Supply	15128 WELL REHAB- VALHALLA	05/31/2011		25,219	1.39	35,149	100.0%	25,219	35,149
Source of Supply	15129 VFD- PALOMA WELL	11/30/2012		17,275	1.36	23,471	100.0%	17,275	23,471
Source of Supply	15130 ELKS CLUB- BMP	06/30/2014		11,206	1.29	14,452	100.0%	11,206	14,452
Source of Supply	15131 POWER SUPPLY- BAYVIEW WELL VFD	11/30/2014		8,453	1.29	10,901	0.0%	0	0
Source of Supply	15132 WELL #3- SO UPPR TRUCKEE REHAB	11/30/2015		26,563	1.26	33,406	100.0%	26,563	33,406
Source of Supply	15133 WELL- ELKS CLUB DRAINAGE IMPR	06/30/2018		8,743	1.14	9,996	100.0%	8,743	9,996
Source of Supply	15134 WELL#2- AL TAHOE MTR RBLD	06/30/2018		15,272	1.14	17,460	100.0%	15,272	17,460
Source of Supply	15135 VFD Capacitor, Bayview Well	02/28/2019		6,039	1.12	6,770	0.0%	0	0
Source of Supply	15136 VFD, Spare	04/30/2019		7,520	1.12	8,431	100.0%	7,520	8,431
Source of Supply	15137 Pump/Motor, Glenwood Well #5	06/30/2019		71,190	1.12	79,807	100.0%	71,190	79,807
Source of Supply	15138 Roof, Helen Well	06/30/2019		11,824	1.12	13,255	100.0%	11,824	13,255
Source of Supply	15139 VFD-BAKERSFIELD WELL	11/30/2019		9,198	1.12	10,311	0.0%	0	0
Source of Supply	15140 BLOWER, SO UPPER TRUCKEE WELL-RPL	11/30/2019		9,083	1.12	10,182	100.0%	9,083	10,182
Source of Supply	15141 Motor-Pump Valhalla Well Rpl	02/29/2020		34,863	1.10	38,455	100.0%	34,863	38,455
Source of Supply	15142 PRV-PINE VALLEY ROAD	06/30/2020		287,319	1.10	316,922	100.0%	287,319	316,922
Source of Supply	15143 AL TAHOE WELL - BMP	02/28/2021		33,586	1.00	33,586	100.0%	33,586	33,586
Source of Supply	15144 BAKERSFIELD WELL - BMP	02/28/2021		33,586	1.00	33,586	0.0%	0	0

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CATEGORY	ASSET NUMBE	DESCRIPTION	ACQUIRE DATE	CONTRIBUTED	ORIGINAL COST	ENR FACTOR	REPLACEMENT COST	% ELIGIBLE	ORIGINAL COST	REPLACEMENT COST NEW
Source of Supply	15145	PALOMA WELL - BMP	02/28/2021		33,586	1.00	33,586	100.0%	33,586	33,586
Source of Supply	15146	PUMP-HELEN WELL	05/31/2021		7,135	1.00	7,135	100.0%	7,135	7,135
Tools	33010	TOOL TAPPING MACHINE-PIPE LOCA	06/30/1984		13,354	3.05	40,734	0.0%	0	0
Tools	33042	WACKER RT-560 1996	09/30/1996		26,064	2.25	58,653	0.0%	0	0
Tools	33052	TOOL ROLLING AIR JACK	03/31/2003		5,320	1.89	10,051	0.0%	0	0
Tools	33053	TOOL LEAK LOCATER	06/30/2003		20,722	1.89	39,150	0.0%	0	0
Tools	33056	TOOL- TAPPING MACHINE	09/30/2004		7,398	1.78	13,150	0.0%	0	0
Tools	33059	WIRE PULLER	06/30/2006		5,466	1.63	8,919	0.0%	0	0
Tools	33067	Locating Equipment-Rpl	02/28/2019		5,741	1.12	6,436	0.0%	0	0
Tools	33068	LOCATING EQUIPMENT	11/30/2019		5,768	1.12	6,466	0.0%	0	0
Unmetered Svcs	21000	UNMETERED SERVICES 1956-74	06/30/1974		65,892	6.26	412,543	0.0%	0	0
Unmetered Svcs	21001	UNMETERED SERVICES 1975	06/30/1975		76,752	5.72	438,826	0.0%	0	0
Unmetered Svcs	21002	UNMETERED SERVICES 1975-78	06/30/1974		97,615	6.26	611,155	0.0%	0	0
Unmetered Svcs	21003	UNMETERED SERVICES 1978-79	06/30/1978		17,247	4.56	78,577	0.0%	0	0
Unmetered Svcs	21004	UNMETERED SERVICES 1978-85	06/30/1980		43,213	3.91	168,836	0.0%	0	0
Unmetered Svcs	21005	UNMETERED SERVICES 1983-84	06/30/1984		131,271	3.05	400,430	0.0%	0	0
Unmetered Svcs	21009	UNMETERED SERVICES 1987-88	06/30/1988		14,416	2.80	40,345	0.0%	0	0
Vehicles	34023	VEHICLE TRUCK #43	06/30/1988		18,348	2.80	51,349	0.0%	0	0
Vehicles	34030	VEHICLE DUMP TRUCK	06/30/1995		79,433	2.31	183,620	0.0%	0	0
Vehicles	34031	VEHICLE TRAILER #8A	06/30/1995		21,101	2.31	48,779	0.0%	0	0
Vehicles	34033	VEHICLE LOADER #55	09/30/1997		104,539	2.17	226,932	0.0%	0	0
Vehicles	34034	VEHICLE TRUCK #32	06/30/1998		26,043	2.14	55,636	0.0%	0	0
Vehicles	34035	VEHICLE TRUCK #13	09/30/1998		17,129	2.14	36,594	0.0%	0	0
Vehicles	34037	VEHICLE TRUCK #5	06/30/1999		21,595	2.09	45,076	0.0%	0	0
Vehicles	34047	VEHICLE TRUCK #37	09/30/2002		26,486	1.93	51,233	0.0%	0	0
Vehicles	34049	VEHICLE TRUCK #39	03/31/2003		19,966	1.89	37,722	0.0%	0	0
Vehicles	34050	VEHICLE BACKHOE #47	06/30/2003		75,965	1.89	143,522	0.0%	0	0
Vehicles	34052	VEHICLE TRAILER-BACKHOE #47	12/31/2003		14,645	1.89	27,669	0.0%	0	0
Vehicles	34054	VEHICLE- TRUCK #41	03/31/2005		20,174	1.70	34,265	0.0%	0	0
Vehicles	34055	VEHICLE- TRUCK #33	06/30/2005		42,289	1.70	71,828	0.0%	0	0
Vehicles	34056	VEHICLE- TRUCK 80	06/30/2005		105,946	1.70	179,950	0.0%	0	0
Vehicles	34057	VEHICLE- BACKHOE #48 (REPL)	12/31/2005		76,970	1.70	130,733	0.0%	0	0
Vehicles	34058	VEHICLE- TRUCK #82	06/30/2006		23,510	1.63	38,359	0.0%	0	0
Vehicles	34059	VEHICLE- ELEC CART	03/31/2007		12,116	1.59	19,232	0.0%	0	0
Vehicles	34060	VEHICLE- LOADER #22	06/30/2007		135,262	1.59	214,711	0.0%	0	0
Vehicles	34062	VEHICLE- TRUCK 32- REPL	06/30/2008		22,908	1.52	34,859	0.0%	0	0
Vehicles	34064	VEHICLE-TRUCK #17-REPL	12/31/2008		23,709	1.52	36,078	0.0%	0	0
Vehicles	34065	DIESEL PARTICULATE FLTR- TRK34	03/31/2011		9,958	1.39	13,878	0.0%	0	0
Vehicles	34066	DIESEL PARTICULATE FLTR- TRK25	03/31/2011		10,009	1.39	13,950	0.0%	0	0
Vehicles	34067	DIESEL PARTICULATE FLTR-TRK 57	03/31/2011		9,991	1.39	13,925	0.0%	0	0
Vehicles	34068	VEHICLE- TRK 61	06/30/2011		26,307	1.39	36,666	0.0%	0	0
Vehicles	34069	VEHICLE- TRUCK 64 (RPLC)	06/30/2013		19,968	1.32	26,453	0.0%	0	0
Vehicles	34070	VEHICLE- BACKHOE #23RPLC 10/13	11/30/2013		103,438	1.32	137,031	0.0%	0	0
Vehicles	34071	DIESEL PARTICULATE FLTR-TRK#80	11/30/2013		17,581	1.32	23,290	0.0%	0	0
Vehicles	34072	VEHICLE- TRK#77- RPLC	06/30/2014		34,209	1.29	44,117	0.0%	0	0
Vehicles	34073	VEHICLE- TRK#41- RPLC	05/31/2015		23,032	1.26	28,966	0.0%	0	0
Vehicles	34074	VEHICLE- TRK #13- RPLC	05/31/2015		22,808	1.26	28,684	0.0%	0	0
Vehicles	34075	VEHICLE- TRK#15 RPLC	11/30/2015		26,561	1.26	33,404	0.0%	0	0



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							ENR-CCI	12,647.00	November	
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Vehicles	34076	VEHICLE- TRK#24 REPL	05/31/2016		363,619	1.22	444,799	0.0%	0	0
Vehicles	34077	VEHICLE- TRUCK#39- RPL	05/31/2017		35,235	1.18	41,723	0.0%	0	0
Vehicles	34078	VEHICLE- TRUCK#57 RPLC	05/31/2018		385,229	1.14	440,430	0.0%	0	0
Vehicles	34079	VEHICLE- TRK#34 RPL	06/30/2018		61,524	1.14	70,340	0.0%	0	0
Vehicles	34080	Vehicle, Loader #55 10/18	02/28/2019		237,425	1.12	266,167	0.0%	0	0
Vehicles	34081	Vehicle, Truck #82 Rpl	02/28/2019		29,373	1.12	32,929	0.0%	0	0
Vehicles	34082	Vehicle, Truck #25 Rpl	02/28/2019		74,225	1.12	83,210	0.0%	0	0
Vehicles	34083	Vehicle, Electric Car #95	04/30/2019		29,403	1.12	32,962	0.0%	0	0
Vehicles	34084	Vehicle, Truck #31-Rpl	04/30/2019		118,655	1.12	133,019	0.0%	0	0
Vehicles	34085	VEHICLE DUMP TRK#8-RPL	11/30/2019		164,030	1.12	183,887	0.0%	0	0
Vehicles	34086	VEHICLE- ENGINE TRUCK #23	11/30/2020		27,758	1.10	30,618	0.0%	0	0
Treatment	20019	TREATMENT SYSTEM-ARROWHEAD #3	03/31/2003		1,497,943	1.89	2,830,069	100.0%	1,497,943	2,830,069
Treatment	20020	TREATMENT SYS- BKRSFLD WELL	09/30/2004		1,581,944	1.78	2,811,926	0.0%	0	0
Treatment	20022	ARSENIC TREATMENT- ARROWHEAD	06/30/2010		2,136,814	1.44	3,070,106	100.0%	2,136,814	3,070,106
Land/Easements	35000	LAND- TAHOE SS WATER	09/01/1974		75,675	1.00	75,675	100.0%	75,675	75,675
Land/Easements	35001	LAND- TAHOE SIERRA WATER	11/01/1975		70,750	1.00	70,750	100.0%	70,750	70,750
Land/Easements	35003	LAND RIGHTS- COLD CREEK LOT	09/11/1980		15,927	3.91	62,227	100.0%	15,927	62,227
Land/Easements	35004	LAND- ANGORA WATER COMPANY	01/01/1984		40,822	1.00	40,822	100.0%	40,822	40,822
Land/Easements	35005	EASEMENT HEAVENLY VALLEY TANK	06/30/1986		13,821	2.94	40,696	100.0%	13,821	40,696
Land/Easements	35006	LAND- H STREET (VACANT)	06/30/1987		3,293	1.00	3,293	0.0%	0	0
Land/Easements	35007	LAND- SANTA FE RD (IMPROVED)	06/30/1987		228,444	1.00	228,444	100.0%	228,444	228,444
Land/Easements	35008	LAND- SANTA FE RD (VACANT)	06/30/1987		12,000	1.00	12,000	0.0%	0	0
Land/Easements	35009	LAND- APACHE BOOSTER STN	06/30/1987		500	1.00	500	100.0%	500	500
Land/Easements	35010	LAND- ARROWHEAD WELLS	06/30/1987		5,800	1.00	5,800	100.0%	5,800	5,800
Land/Easements	35011	LAND- IROQUOIS TANKS	06/30/1987		7,000	1.00	7,000	100.0%	7,000	7,000
Land/Easements	35012	LAND- SO UPPER TRUCKEE WELLS	06/30/1987		4,600	1.00	4,600	100.0%	4,600	4,600
Land/Easements	35013	LAND- PARADISE PARK BOOSTER	06/30/1987		900	1.00	900	100.0%	900	900
Land/Easements	35014	LAND- XMAS VALLEY TANK 1987	06/30/1987		2,200	1.00	2,200	100.0%	2,200	2,200
Land/Easements	35015	LAND- FLAGPOLE TANK	06/30/1987		900	1.00	900	100.0%	900	900
Land/Easements	35016	EASEMENT ELKS CLB WELL WTRLIN	06/30/1988		1,166	2.80	3,263	100.0%	1,166	3,263
Land/Easements	35018	LAND- HENDERSON ST	05/01/1994		4,700	1.00	4,700	100.0%	4,700	4,700
Land/Easements	35019	LAND- REC PARK BOOSTER	05/31/1996		16,060	1.00	16,060	100.0%	16,060	16,060
Land/Easements	35020	LAND- ARROWHEAD TANK	01/31/1995		97,100	1.00	97,100	100.0%	97,100	97,100
Land/Easements	35021	LAND- ROAD TO ARROWHEAD TANK	07/31/1995		15,662	1.00	15,662	100.0%	15,662	15,662
Land/Easements	35022	LAND- HIGHLAND WOODS WELL	06/30/1997		10,827	1.00	10,827	100.0%	10,827	10,827
Land/Easements	35023	EASEMENT RED HUT	09/30/2000		18,000	2.03	36,593	100.0%	18,000	36,593
Land/Easements	35024	EASEMENT STATELINE TANK 6-02	06/30/2002		5,000	1.93	9,672	100.0%	5,000	9,672
Land/Easements	35025	LAND- ELKS CLUB WELL	06/30/2003		5,000	1.00	5,000	100.0%	5,000	5,000
Land/Easements	35026	LAND- BAYVIEW WELL	09/30/2004		196,182	1.00	196,182	0.0%	0	0
Land/Easements	35027	EASEMENT- APN 26-154-28	06/30/2008		5,909	1.52	8,991	100.0%	5,909	8,991
Land/Easements	35028	LAND- NO APACHE BOOSTER STN	06/30/2010		136,523	1.00	136,523	100.0%	136,523	136,523
Land/Easements	35029	LAND- GRIZZLY MTN BOOSTER STN	03/31/2011		144,851	1.00	144,851	100.0%	144,851	144,851
Land/Easements	35030	LAND IMPROVEMENTS-RALPH SEZ	02/29/2012		139,691	1.00	139,691	100.0%	139,691	139,691
Land/Easements	35031	LAND- TWIN PEAKS BSTR STN	05/31/2012		60,850	1.00	60,850	100.0%	60,850	60,850
Land/Easements	35032	EASEMENT- IROQUOIS WTRLN	06/30/2012		10,880	1.36	14,783	100.0%	10,880	14,783
Land/Easements	35033	LAND IMPRVTS-COLD CR FILTER PL	06/30/2013		580,844	1.32	769,481	100.0%	580,844	769,481
Land Rights	36000	LAND RIGHTS- 4 WATER COMPANIES	03/31/1976		164,324	5.27	865,558	100.0%	164,324	865,558
Water Rights	37000	WATER RIGHTS- ANGORA +	03/31/1976		1,663,308	5.27	8,761,288	100.0%	1,663,308	8,761,288

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							% ELIGIBLE	ORIGINAL COST	REPLACEMENT COST NEW
Water Rights	37001 WATER RIGHTS- T P 1-87	06/30/1987		5,000	2.87	14,352	100.0%	5,000	14,352
<b>TOTAL</b>				<b>\$134,311,126</b>		<b>\$228,365,766</b>		<b>\$95,246,651</b>	<b>\$176,321,853</b>

	ORIGINAL COST	REPLACEMENT COST	ORIGINAL COST	REPLACEMENT COST NEW
<b>ASSETS NET OF CONTRIBUTIONS</b>				
Hydrant	\$2,978,626	\$3,778,596	\$2,978,626	\$3,778,596
Intertie	367,598	824,550	367,598	824,550
Mains	36,922,658	68,628,947	36,922,658	68,628,947
Meters	27,895,222	33,136,017	0	0
Misc. Equipment	1,186,255	1,628,547	52,081	70,689
Office Equipment	1,698,127	2,422,561	544,008	835,474
Plant	15,213,869	25,091,586	15,213,869	25,091,586
Pumping	8,767,701	14,049,453	8,767,701	14,049,453
Reservoir/Tanks	12,329,550	23,132,674	12,329,550	23,132,674
Source of Supply	14,715,602	28,930,637	10,882,771	22,353,952
Tools	89,832	183,558	0	0
Unmetered Svcs	446,406	2,150,710	0	0
Vehicles	2,718,472	3,828,595	0	0
Treatment	5,216,701	8,712,100	3,634,757	5,900,175
Land/Easements	1,931,876	2,226,036	1,720,400	2,014,561
Land Rights	164,324	865,558	164,324	865,558
Water Rights	1,668,308	8,775,640	1,668,308	8,775,640
<b>TOTAL</b>	<b>\$134,311,126</b>	<b>\$228,365,766</b>	<b>\$95,246,651</b>	<b>\$176,321,853</b>
<b>CONTRIBUTED</b>				
Mains	\$21,509,767	\$28,798,056	\$21,509,767	\$28,798,056
<b>TOTAL</b>	<b>\$21,509,767</b>	<b>\$28,798,056</b>	<b>\$21,509,767</b>	<b>\$28,798,056</b>

**NOTES:**

(1) Asset listing and contributed capital as of June, 2021, service date of asset and November 2021 ENR, CCI for 20-City Average.



## Technical Appendix B – Sewer Capacity Charge

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South Tahoe PUD - Sewer

Exhibit 1

Present and Calculated Capacity Charge - RCN

<b>One Unit</b>	<b>Present Capacity Charge <sup>(1)</sup></b>	<b>Calculated Capacity Charge</b>	<b>\$ Difference</b>	<b>% Change</b>
1.00	\$8,235	<b>\$11,324</b>	\$3,089	37.5%

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**NOTES:**

(1) Present capacity charges.

(2) Based on "Combined" methodology established in AWWA M1, Seventh Edition, Table VII.2-1, page 333.

South Tahoe PUD - Sewer  
 Exhibit 2  
 Development of Calculated Capacity Charge

Plant Description	Eligible Assets at Replacement Cost New (1)	Eligible Construction Work in Progress (2)	Total Existing Cost \$	Buildout ESUs (3)	Existing \$ per ESU	Eligible Future Projects (4)	Less Grants/ Developer	Total Future Cost \$	Future ESUs (5)	Future \$ per ESU	TOTAL \$ per ESU
<b>Assets (Net of Contrib., Grants)</b>											
Collection	\$329,340,711 +	\$500,000 =	\$329,840,711 ÷	62,980 =	\$5,237	\$0 -	\$0 =	\$0 ÷	37,125 =	\$0	\$5,237
Less: Contributions	(4,749,478)		(4,749,478) ÷	62,980 =	(75)						(\$75)
Disposal Facility	149,187,986 +	0 =	149,187,986 ÷	62,980 =	2,369	0 -	0 =	0 ÷	37,125 =	0	2,369
Lab	754,764 +	0 =	754,764 ÷	62,980 =	12	0 -	0 =	0 ÷	37,125 =	0	12
Misc. Equipment	1,157,042 +	0 =	1,157,042 ÷	62,980 =	18	0 -	0 =	0 ÷	37,125 =	0	18
Office Equipment	782,822 +	0 =	782,822 ÷	62,980 =	12	0 -	0 =	0 ÷	37,125 =	0	12
Plant	8,254,793 +	0 =	8,254,793 ÷	62,980 =	131	0 -	0 =	0 ÷	37,125 =	0	131
Pumping	66,492,663 +	1,760,000 =	68,252,663 ÷	62,980 =	1,084	21,485,921 -	0 =	21,485,921 ÷	37,125 =	579	1,662
Tools	0 +	0 =	0 ÷	62,980 =	0	0 -	0 =	0 ÷	37,125 =	0	0
Treatment	112,547,959 +	2,905,000 =	115,452,959 ÷	62,980 =	1,833	16,125,000 -	0 =	16,125,000 ÷	37,125 =	434	2,268
Vehicles	0 +	0 =	0 ÷	62,980 =	0	0 -	0 =	0 ÷	37,125 =	0	0
Land/Easements	34,359,293 +	0 =	34,359,293 ÷	62,980 =	546	0 -	0 =	0 ÷	37,125 =	0	546
<b>NET ASSETS</b>	<b>\$698,128,555</b>	<b>\$5,165,000</b>	<b>\$703,293,555 ÷</b>	<b>62,980 =</b>	<b>\$11,167</b>	<b>\$37,610,921</b>	<b>\$0</b>	<b>\$37,610,921 ÷</b>	<b>37,125 =</b>	<b>\$1,013</b>	<b>\$12,180</b>
Less: Outstanding Debt Principal <sup>(6)</sup>			(53,927,097) ÷	62,980 =	(856)						(856)
<b>TOTAL</b>			<b>\$649,366,458 ÷</b>	<b>62,980 =</b>	<b>\$10,311</b>			<b>\$37,610,921 ÷</b>	<b>37,125 =</b>	<b>\$1,013</b>	<b>\$11,324</b>
<b>Calculated Capacity Charge</b>											<b>\$11,324</b>
Present Sewer Capacity Charge <sup>(7)</sup>											<u>\$24,705</u>
\$ Change											(\$13,381)

**NOTES:**

- (1) Asset listing as of June, 2021, service date of asset and 2021 ENR, CCI for 20-City Average, See Exhibit 7. Contributions from District annual CAFR.
- (2) Construction work in progress as of June 2021 from Ten Year CIP listing for 2021. See Exhibit 3.
- (3) Buildout units based on capacity divided by peak day demand per ESU. See Exhibit 5.
- (4) Eligible future projects based on Ten-Year CIP from 2022 to 2021. See Exhibit 6.
- (5) Buildout ESUs based on existing and future ESUs. See Exhibit 6.
- (6) Remaining principal as of June 2021. See Exhibit 4.
- (7) Present capacity charges is as of January 2020 at minimum of three sewer units.

South Tahoe PUD - Sewer

Exhibit 3

Development of Construction Work in Progress  
For the Year Ended June 30, 2021

		ENR-CCI	12,647	2021	November
CATEGORY	DESCRIPTION (1)	DATE	TOTAL COST	ENR FACTOR	2021 COST
Treatment	WATER REUSE ROADS	06/01/2021	\$705,000	1.00	\$705,000
Treatment	WATER REUSE - HAY BARN	06/01/2021	309,000	1.00	309,000
Collection	SEWER SYSTEM UNPLANNED REPAIRS	06/01/2021	500,000	1.00	500,000
Pumping	SCADA UPGRADES	06/01/2021	11,000	1.00	11,000
Pumping	FIELD COMMUNICATION UPGRADES PHASE 2	06/01/2021	128,000	1.00	128,000
Pumping	SEWER PUMP STATION MONITORING PROGRAM	06/01/2021	172,000	1.00	172,000
Pumping	LPPS TANK COATING AND CATHODIC PROTECTION	06/01/2021	1,346,000	1.00	1,346,000
Pumping	LPPS PUMP EFFICIENCY MONITORING	06/01/2021	103,000	1.00	103,000
Treatment	EMERGENCY BLOWER GENERATOR	06/01/2021	427,000	1.00	427,000
Treatment	SECONDARY CLARIFIER 3 REHAB	06/01/2021	1,264,000	1.00	1,264,000
Treatment	BLOWER SYSTEM IMPROVEMENTS	06/01/2021	200,000	1.00	200,000
<b>TOTAL</b>			<b>\$5,165,000</b>		<b>\$5,165,000</b>

CATEGORY	TOTAL COST	2021 COST
Collection	\$500,000	\$500,000
Disposal Facility	0	0
Lab	0	0
Misc. Equipment	0	0
Office Equipment	0	0
Plant	0	0
Pumping	1,760,000	1,760,000
Tools	0	0
Treatment	2,905,000	2,905,000
Vehicles	0	0
Land/Easements	0	0
<b>TOTAL</b>	<b>\$5,165,000</b>	<b>\$5,165,000</b>

NOTES:

(1) Construction work in progress as of June 2021 from Ten Year CIP listing for 2021. See Exhibit 7.

South Tahoe PUD - Sewer  
 Exhibit 4  
 Development of Credit  
 For the Year Ended June 30, 2021

Year	2013		Chase -			SRF -		2021	Tahoe Keys	Upper Truckee	Sewer	Sewer	Secondary	CAPACITY
	Refunding of	Refunding of	SRF - DVR Imp.	SRF - LPPS Power	Treatment Plant	SRF - Primary	Aeration							
	2004 - 2.3%	Union Bank - 2.46%	Phase I - 1.67%	Upgrades - 1.6%	Gen - 2.1%	Clarifier I - 1.7%	Basin 2 Rehab - 1.7%	Refunding Bonds	Pump Station - 1.6%	Pump Station - 2.5%	Replacement #1 - 4.5%	Replacement #2 - 4.5%	Clarifiers - 2.5%	CHARGE TOTAL PRINCIPAL
Capacity Charge Eligible	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
2021-22	\$942,553	\$590,377	247,674	125,943	299,227	18,633	\$30,313	\$510,000						\$2,764,720
2022-23	964,356	604,989	251,637	127,958	305,511	18,950	30,828	470,000						2,774,230
2023-24	986,664	619,963	255,663	130,006	311,926	19,272	31,352	490,000	6,141,000					8,985,847
2024-25	501,858	635,308	259,754	132,086	318,477	19,600	31,885	505,000		4,251,000	7,263,000		5,450,000	19,367,968
2025-26		651,033	263,910	134,199	325,165	19,933	32,427	530,000						1,956,667
2026-27		667,147	268,133	136,346	331,993	20,272	32,978	550,000				9,991,000		11,997,869
2027-28		339,741	272,423	138,528	338,965	20,617	33,539	575,000						1,718,812
2028-29			276,781	140,744	346,084	20,967	34,109	590,000						1,408,685
2029-30			281,210	142,996	353,351	21,323	34,689	620,000						1,453,570
2030-31			285,709	145,284	360,772	21,686	35,279	650,000						1,498,730
<b>TOTAL</b>	<b>\$3,395,431</b>	<b>\$4,108,558</b>	<b>\$2,662,894</b>	<b>\$1,354,091</b>	<b>\$3,291,471</b>	<b>\$201,253</b>	<b>\$327,398</b>	<b>\$5,490,000</b>	<b>\$6,141,000</b>	<b>\$4,251,000</b>	<b>\$7,263,000</b>	<b>\$9,991,000</b>	<b>\$5,450,000</b>	<b>\$53,927,097</b>

NOTES:

- (1) Existing Outstanding debt as of June 2021.
- (2) Future debt on waterline program as of June 2021.

South Tahoe PUD - Sewer  
 Exhibit 5  
 Development of Equivalent Dwelling Units  
 For the Year Ended June 30, 2021

EQUIVALENT SEWER UNITS			
Year	Total	Growth	
Average Daily Demand in gallons per day per sewer unit (1)	122 gpd		
Total Sewer System Capacity (2)	7.70 mgd		
Average Daily Flow	<b>3.15 mgd</b>		
Buildout ESUs (Capacity divided by gpd per ESU)	62,980 ESUs		
2020 Daily Flow	25,764 EDUs		
Plus 90 units estimated 2021	<u>90</u>		
Existing EDUs	25,854 EDUs	41.1%	
Future ESUs	<b>37,125 ESUs</b>	58.9%	

**NOTES:**

- (1) Average daily flow, based on 2018 rate study.
- (2) 2009 Wastewater Collection System Master Plan, page 2, 7.7 mgd capacity.
- (3) 90 units a year based on 10-Year Financial Plan.



South Tahoe PUD - Sewer  
Exhibit 6  
Development of Capital Improvement Plan

#	Project Type	Function	Work in Progress 2021	Year										Ten Year CIP Total	% Eligible	\$ Eligible		
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031					
1	WATER REUSE DIAMOND DITCH REHABILITATION	Treatment					5299,000	5307,000								5606,000	0%	50
2	WATER REUSE ROADS	Treatment	705,000		771,000	794,000										1,565,000	100%	1,565,000
3	WATER REUSE - HAY BARN	Treatment	309,000	52,000												52,000	100%	52,000
4	WATER REUSE - SIPHON CIPP REPAIR	Treatment		273,000												273,000	0%	0
5	SEWER SYSTEM UNPLANNED REPAIRS	Collection	500,000	500,000												500,000	0%	0
6	SEWER FORCE MAIN ASSET MANAGEMENT	Pumping		25,000		466,000	111,000	114,000	117,000	121,000	125,000	128,000			1,207,000	100%	1,207,000	
7	FM INSPECTION PORTS - BIJOU/JOHNSON	Pumping								718,000	1,478,000	761,000			2,957,000	100%	2,957,000	
8	FORCE MAIN ARV REPLACEMENT PROJECT	Pumping		52,000	137,000	281,000	145,000								615,000	0%	0	
9	SEWER CROSSING CONDITION ASSESSMENT	Collection		328,000	338,000										666,000	0%	0	
10	GRAVITY SEWER REHAB PROGRAM (CIPP 3300LF/YR)	Collection						0	0	383,000	395,000	804,000	828,000		2,410,000	0%	0	
11	GRAVITY SEWER REPLACEMENT PROGRAM (1.1 MI/YR)	Collection									3,778,000	3,891,000	4,008,000		11,677,000	0%	0	
12	UNFUNDED GRAVITY SEWER REPLACEMENT PROGRAM	Collection		1,838,000	1,304,000	2,385,000	3,082,000	3,561,000	3,668,000						15,838,000	0%	0	
13	TALLAC CREEK SEWER CROSSING	Collection			174,000	179,000									353,000	0%	0	
14	BALDWIN BEACH GRAVITY REHAB/REPLACEMENT (2200 FT)	Collection		53,000	589,000	607,000									1,249,000	0%	0	
15	BAL BIJOU ROAD GRAVITY MAIN CIPP (1A)	Collection							374,000	386,000					760,000	0%	0	
16	SEWER REPLACEMENT 89 AND 5TH	Collection		165,000	170,000										335,000	0%	0	
17	UPPER TRUCKEE RIVER GRAVITY MAIN CIPP (1B)	Collection					714,000	736,000							1,450,000	0%	0	
18	SKI RUN BLVD GRAVITY MAIN REPLACEMENT (1C)	Collection		53,000	1,108,000	1,141,000									2,302,000	0%	0	
19	SHOP STREET GRAVITY MAIN REPLACEMENT (2C)	Collection			55,000	365,000	376,000								796,000	0%	0	
20	MONT EST CIPP PH 1 (6600 LF)	Collection		635,000	654,000										1,289,000	0%	0	
21	MONT EST CIPP PH 2 (6600 LF)	Collection				673,000	694,000								1,367,000	0%	0	
22	SEWER SYSTEM ACCESS IMPROVEMENTS (PH 1)	Collection		50,000			580,000	597,000							1,227,000	0%	0	
23	SCADA UPGRADES	Pumping	11,000	11,000											11,000	100%	11,000	
24	FIELD COMMUNICATION UPGRADES PHASE 2	Pumping	128,000	132,000											132,000	100%	132,000	
25	FIELD COMMUNICATION UPGRADES PHASE 3	Pumping		150,000	155,000										305,000	100%	305,000	
26	SEWER PUMP STATION MONITORING PROGRAM	Pumping	172,000	26,000	90,000	188,000	193,000	199,000	205,000	211,000	218,000	224,000	231,000		1,785,000	100%	1,785,000	
27	TAHOE KEYS PUMP STATION REHABILITATION	Pumping		3,025,000	3,116,000										6,141,000	59%	3,619,997	
28	UPPER TRUCKEE PUMP STATION REHABILITATION	Pumping		2,094,000	2,157,000										4,251,000	59%	2,505,880	
29	BIJOU PUMP STATION REHABILITATION	Pumping		212,000	489,000	504,000									1,205,000	59%	710,323	
30	JOHNSON PUMP STATION REHABILITATION	Pumping			169,000	662,000	681,000								1,512,000	59%	891,294	
31	AL TAHOE PUMP STATION REHABILITATION	Pumping				232,000	1,788,000	1,842,000							3,862,000	59%	2,276,572	
32	LPPS TANK COATING AND CATHODIC PROTECTION	Pumping	1,346,000	483,000	497,000										980,000	0%	0	
33	LPPS FUEL TANK	Pumping		106,000											106,000	59%	62,485	
34	LPPS PUMP EFFICIENCY MONITORING	Pumping	103,000												0	0%	0	
35	WET WELL IMPROVEMENTS, COATING, REPAIRS	Pumping			338,000	348,000									686,000	0%	0	
36	PUMP STATION SWITCH GEAR IMPROVEMENTS	Pumping		164,000											164,000	0%	0	
37	BELLEVUE PUMP STATION IMPROVEMENTS	Pumping					246,000	535,000	551,000						1,332,000	59%	785,187	
38	POPE BEACH #1 PUMP STATION IMPROVEMENTS	Pumping			55,000	164,000	168,000								387,000	59%	228,129	
39	POPE BEACH #2 PUMP STATION IMPROVEMENTS	Pumping			55,000	154,000	158,000								367,000	59%	216,339	
40	PIONEER VILLAGE PUMP STATION	Pumping					60,000	408,000	420,000						888,000	59%	523,458	
41	KIVA PUMP STATION	Pumping						61,000	296,000	305,000					662,000	59%	390,236	
42	BALDWIN BEACH PUMP STATION	Pumping						61,000	501,000	516,000					1,078,000	59%	635,460	
43	SAN MORITZ PS IMPROVEMENTS	Pumping							63,000	1,071,000	1,103,000				2,237,000	59%	1,318,667	
44	TROUT CREEK PUMP STATION IMPROVEMENTS	Pumping								63,000	404,000	416,000			883,000	59%	520,511	
45	CAMP RICH PS	Pumping									65,000	621,000			686,000	59%	404,383	
46	WWTP MASTER PLAN	Treatment		133,000											133,000	100%	133,000	
47	SHOP FACILITIES MASTER PLAN	Treatment		109,000	113,000										222,000	100%	222,000	
48	RECYCLED WATER MASTER PLAN	Treatment		219,000	225,000										444,000	100%	444,000	
49	EMERGENCY BLOWER GENERATOR	Treatment	427,000	660,000											660,000	100%	660,000	
50	SECONDARY CLARIFIER 1 REHAB	Treatment			1,362,000	1,403,000									2,765,000	0%	0	
51	SECONDARY CLARIFIER 2 REHAB	Treatment		1,323,000	1,362,000										2,685,000	0%	0	
52	SECONDARY CLARIFIER 3 REHAB	Treatment	1,264,000	1,302,000											1,302,000	0%	0	
53	PLANT PAVING (CENTER ROAD)	Treatment			348,000										348,000	0%	0	
54	LOWER, FOUNTAIN SHOPS IMPROVEMENTS (3)	Treatment			169,000	771,000	1,230,000	1,267,000	652,000						4,089,000	100%	4,089,000	
55	WWTP BALLAST PONDS	Treatment					922,000	950,000							1,872,000	100%	1,872,000	
56	BLOWER SYSTEM IMPROVEMENTS	Treatment	200,000	258,000	838,000	864,000									1,960,000	100%	1,960,000	
57	AIR HEADER REPLACEMENT	Treatment			212,000	2,041,000	2,102,000								4,355,000	0%	0	
58	FILTERS 1,2 REHAB	Treatment			856,000										856,000	0%	0	
59	MIXED LIQUOR SPLITTER BOX; GATES, WEIR, COATINGS	Treatment									217,000	223,000			440,000	0%	0	

South Tahoe PUD - Sewer  
 Exhibit 6  
 Development of Capital Improvement Plan

#	Project Type	Function	Work in Progress 2021											Ten Year CIP Total	% Eligible		
				2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		Eligible	\$ Eligible	
60	EMERGENCY PS IMPROVEMENTS, CONC REHAB	Treatment										105,000	108,000	213,000	0%	0	
61	AB SPLITTER BOX	Treatment										87,000	90,000	177,000	0%	0	
62	PRIMARY EFFLUENT SPLITTER BOX	Treatment										52,000	54,000	106,000	0%	0	
63	RAS BUILDING REHABILITATION (3)	Treatment							184,000	1,415,000	1,457,000			3,056,000	100%	3,056,000	
64	PLANT ELECTRICAL UPGRADES	Treatment							123,000	687,000	708,000			1,518,000	100%	1,518,000	
65	FILTERS 3,4 REHAB	Treatment											1,053,000	1,053,000	0%	0	
66	BIO BUILDING ODOR CONTROL	Treatment												71,000	100%	71,000	
67	WWTP FIRE ALARM SYSTEM STANDARDIZATION	Treatment					116,000	119,000							235,000	100%	235,000
68	PLANT PAVING (SOUTH ROAD)	Treatment							190,000	196,000					386,000	0%	0
69	TANKS ASSET MANAGEMENT PROGRAM	Treatment		41,000					48,000	25,000	25,000			139,000	0%	0	
70	WWTP ELECTRICAL SUBMETERING	Treatment				56,000	58,000							114,000	100%	114,000	
71	OPS AND SERVER ROOM HVAC UPGRADES	Treatment		103,000										103,000	100%	103,000	
72	BIO BUILDING HVAC UPGRADES	Treatment		31,000										31,000	100%	31,000	
<b>Total</b>			<b>\$5,165,000</b>	<b>\$10,456,000</b>	<b>\$14,485,000</b>	<b>\$13,672,000</b>	<b>\$12,110,000</b>	<b>\$10,415,000</b>	<b>\$10,882,000</b>	<b>\$9,559,000</b>	<b>\$10,222,000</b>	<b>\$9,622,000</b>	<b>\$7,064,000</b>	<b>\$108,487,000</b>		<b>\$37,610,921</b>	
CATEGORY			Work in Progress 2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Ten Year CIP Total	\$ Eligible		
<b>CONSTRUCTION WORK IN PROGRESS</b>																	
Collection			\$500,000	\$1,566,000	\$4,156,000	\$4,106,000	\$4,230,000	\$4,752,000	\$4,894,000	\$4,425,000	\$4,559,000	\$4,695,000	\$4,836,000	\$42,219,000		\$0	
Disposal Facility			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Lab			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Misc. Equipment			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Office Equipment			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Plant			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Pumping			1,760,000	4,386,000	6,199,000	3,940,000	2,876,000	3,085,000	3,226,000	2,159,000	3,012,000	3,399,000	2,157,000	34,439,000		21,485,921	
Tools			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Treatment			2,905,000	4,504,000	4,130,000	5,626,000	5,004,000	2,578,000	2,762,000	2,975,000	2,651,000	1,528,000	71,000	31,829,000		16,125,000	
Vehicles			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Land/Easements			0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL</b>			<b>\$5,165,000</b>	<b>\$10,456,000</b>	<b>\$14,485,000</b>	<b>\$13,672,000</b>	<b>\$12,110,000</b>	<b>\$10,415,000</b>	<b>\$10,882,000</b>	<b>\$9,559,000</b>	<b>\$10,222,000</b>	<b>\$9,622,000</b>	<b>\$7,064,000</b>	<b>\$108,487,000</b>		<b>\$37,610,921</b>	

NOTES:  
 (1) Construction work in progress as of June 2021 plus Ten Year CIP listing from 2022 to 2031.

South Tahoe PUD - Sewer  
 Exhibit 7  
 Development of Asset Listing as of June 30, 2021

								ENR-CCI	12,647.00	November
CATEGORY	ASSET #	DESCRIPTION	ACQUIRE DATE	CONTRIBUTED	ORIGINAL COST	ENR FACTOR	REPLACEMENT COST	% ELIGIBLE	ORIGINAL COST	REPLACEMENT COST NEW
Collection	1000	SUBSURFACE COLLECTION LINES	07/01/1957		\$9,199,697	17.47	\$160,702,442	100.0%	\$9,199,697	\$160,702,442
Collection	1017	SUBSURFACE COLLECTION LINES	07/01/1957		9,288,131	17.47	162,247,225	100.0%	9,288,131	162,247,225
Collection	1008	SEWER LINE-SONORA AVE	12/31/1994		48,850	2.34	114,238	100.0%	48,850	114,238
Collection	1010	SEWER LINE-FAIRWAY	03/31/1996		398,509	2.25	896,788	100.0%	398,509	896,788
Collection	1011	SEWER LINE-PARK AVE PHS II	06/30/2001		49,317	2.00	98,471	100.0%	49,317	98,471
Collection	1014	SEWER LINE-TAHOE MEADOWS	03/31/2003		50,106	1.89	94,666	100.0%	50,106	94,666
Collection	1015	SWRLN-SIERRA SHORES CONTR CAP	06/30/2005		130,000	1.70	220,805	100.0%	130,000	220,805
Collection	1016	SWRLN- LTCC CONTRIB CAPITAL	06/30/2005		29,550	1.70	50,191	100.0%	29,550	50,191
Collection	1018	MANHOLE SMARTCOVER-TROUT CREEK	06/30/2009		4,251	1.47	6,270	100.0%	4,251	6,270
Collection	1019	MANHOLE SMARTCOVER- AL TAHOE	06/30/2009		4,102	1.47	6,051	100.0%	4,102	6,051
Collection	1020	MANHOLE SMARTCOVER-ONNONTIOGA	06/30/2009		5,359	1.47	7,904	100.0%	5,359	7,904
Collection	1021	SEWER MAIN- D STREET EXT	03/31/2010		11,930	1.44	17,141	100.0%	11,930	17,141
Collection	1022	MANHOLE- SMARTCOVER- VENICE	03/31/2010		4,147	1.44	5,959	100.0%	4,147	5,959
Collection	1023	MANHOLE- SMARTCOVER- SILVERTIP	03/31/2010		4,147	1.44	5,959	100.0%	4,147	5,959
Collection	1024	MANHOLE- SMARTCOVER- SHOP	03/31/2010		4,147	1.44	5,959	100.0%	4,147	5,959
Collection	1025	MANHOLE- SMARTCOVER- MERCED	03/31/2010		4,147	1.44	5,959	100.0%	4,147	5,959
Collection	1026	MANHOLE- SMARTCOVER- LUKINS	03/31/2010		4,147	1.44	5,959	100.0%	4,147	5,959
Collection	1027	MANHOLE- SMARTCOVER- ELOISE	03/31/2010		4,147	1.44	5,959	100.0%	4,147	5,959
Collection	1028	SEWER MAIN RELOC- BIJOU	02/29/2012		193,112	1.36	262,382	100.0%	193,112	262,382
Collection	1029	SEWER REPAIR- CC & BAKERFIELD	06/30/2013		405,280	1.32	536,900	100.0%	405,280	536,900
Collection	1030	SEWERLINE-ANGORA CR PROTECTION	05/31/2015		552,762	1.26	695,170	100.0%	552,762	695,170
Collection	1031	SEWERLINE-BIJOU- RPLC	06/30/2015		321,504	1.26	404,333	100.0%	321,504	404,333
Collection	1032	SEWERLINE- OSGOOD AVE	06/30/2016		149,732	1.22	183,161	100.0%	149,732	183,161
Collection	1033	SEWERLINE - HARRISON AVE	06/30/2016		6,018	1.22	7,361	100.0%	6,018	7,361
Collection	1034	UT RIVER SNST STBL SWRLN PROT	06/30/2016		29,262	1.22	35,794	100.0%	29,262	35,794
Collection	1035	SEWERLINE- TAHOE KEYS	06/30/2017		404,629	1.18	479,140	100.0%	404,629	479,140
Collection	1036	Sewer Main-Emerald Drive Repair	04/30/2019		5,450	1.12	6,110	100.0%	5,450	6,110
Collection	1037	Sewerline, Larch Ave Rpl	02/29/2020		68,057	1.10	75,069	100.0%	68,057	75,069
Collection	1038	SEWER PROJECT-GERONIMO	06/30/2020		231,252	1.10	255,079	100.0%	231,252	255,079
Collection	1039	MANHOLE-SMART COVER	06/30/2020		5,404	1.10	5,961	100.0%	5,404	5,961
Collection	1040	MANHOLE-SMART COVER	06/30/2020		5,404	1.10	5,961	100.0%	5,404	5,961
Collection	1041	MANHOLE-SMART COVER	06/30/2020		5,404	1.10	5,961	100.0%	5,404	5,961
Collection	1042	SEWER LINE - APACHE AVE	11/30/2020		1,698,346	1.10	1,873,334	100.0%	1,698,346	1,873,334
Collection	1043	MANHOLE-SIERRA BLVD RPL	06/30/2021		11,053	1.00	11,053	100.0%	11,053	11,053
Collection		Contributed from CAFR	6/30/2021	Contributed	(141,677)	1.00	(141,677)	100.0%	(141,677)	(141,677)
Collection		Contributed from CAFR	6/30/2020	Contributed	0	1.10	0	100.0%	0	0
Collection		Contributed from CAFR	6/30/2019	Contributed	0	1.12	0	100.0%	0	0
Collection		Contributed from CAFR	6/30/2018	Contributed	0	1.14	0	100.0%	0	0
Collection		Contributed from CAFR	6/30/2017	Contributed	(115,343)	1.18	(136,583)	100.0%	(115,343)	(136,583)
Collection		Contributed from CAFR	6/30/2016	Contributed	(29)	1.22	(35)	100.0%	(29)	(35)
Collection		Contributed from CAFR	6/30/2015	Contributed	(34,865)	1.26	(43,847)	100.0%	(34,865)	(43,847)
Collection		Contributed from CAFR	6/30/2014	Contributed	(121,881)	1.29	(157,184)	100.0%	(121,881)	(157,184)
Collection		Contributed from CAFR	6/30/2013	Contributed	(78,052)	1.32	(103,400)	100.0%	(78,052)	(103,400)
Collection		Contributed from CAFR	6/30/2012	Contributed	(101,795)	1.36	(138,309)	100.0%	(101,795)	(138,309)
Collection		Contributed from CAFR	6/30/2011	Contributed	(49,085)	1.39	(68,412)	100.0%	(49,085)	(68,412)
Collection		Contributed from CAFR	6/30/2010	Contributed	(548,541)	1.44	(788,126)	100.0%	(548,541)	(788,126)
Collection		Contributed from CAFR	6/30/2009	Contributed	(480,857)	1.47	(709,214)	100.0%	(480,857)	(709,214)
Collection		Contributed from CAFR	6/30/2008	Contributed	(778,377)	1.52	(1,184,454)	100.0%	(778,377)	(1,184,454)
Collection		Contributed from CAFR	6/30/2007	Contributed	(81,634)	1.59	(129,584)	100.0%	(81,634)	(129,584)
Collection		Contributed from CAFR	6/30/2006	Contributed	0	1.63	0	100.0%	0	0
Collection		Contributed from CAFR	6/30/2005	Contributed	(167,347)	1.70	(284,239)	100.0%	(167,347)	(284,239)
Collection		Contributed from CAFR	6/30/2004	Contributed	83,193	1.78	147,877	100.0%	83,193	147,877
Collection		Contributed from CAFR	6/30/2003	Contributed	(238,239)	1.89	(450,106)	100.0%	(238,239)	(450,106)
Collection		Contributed from CAFR	6/30/2002	Contributed	(290,627)	1.93	(562,184)	100.0%	(290,627)	(562,184)
Disposal Facility	4002	DAM-71'EARTH FILLED-28' SADDLE	06/30/1968	Contributed	642,635	10.95	7,036,718	0.0%	0	0
Disposal Facility	4003	PIPELINE C LINE ORIGINAL	06/30/1968	Contributed	1,099,208	10.95	12,036,092	0.0%	0	0
Disposal Facility	4004	BLDG- LPPS IMPROVEMENTS	06/30/1968		466,700	10.95	5,110,267	100.0%	466,700	5,110,267

South Tahoe PUD - Sewer  
 Exhibit 7  
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								ENR-CCI	12,647.00	November
CATEGORY	ASSET #	DESCRIPTION	ACQUIRE DATE	CONTRIBUTED	ORIGINAL COST	ENR FACTOR	REPLACEMENT COST	% ELIGIBLE	ORIGINAL COST	REPLACEMENT COST NEW
Disposal Facility	4005	PIPELINE A LINE ORIGINAL	06/30/1968		1,560,944	10.95	17,091,999	100.0%	1,560,944	17,091,999
Disposal Facility	4007	ELECTRICAL SVC ICR TO O2 BLDG	06/30/1972		5,734	7.21	41,368	100.0%	5,734	41,368
Disposal Facility	4009	PIPELINE LPPS SURGE	06/30/1981		520,437	3.58	1,861,941	100.0%	520,437	1,861,941
Disposal Facility	4010	CAPACITOR CAB-LPPS	06/30/1984		17,740	3.05	54,113	100.0%	17,740	54,113
Disposal Facility	4012	EROSION CONTROL UPPER TRUCKEE	06/30/1985		13,080	3.01	39,432	100.0%	13,080	39,432
Disposal Facility	4018	MOTOR STARTER CONTROL MICROPRO	06/30/1987		10,382	2.87	29,801	100.0%	10,382	29,801
Disposal Facility	4019	BLDG- LPPS FOUNDATION	06/30/1987		72,994	2.87	209,521	100.0%	72,994	209,521
Disposal Facility	4033	MOTOR STARTER CONTROL MICROPRO	06/30/1987		10,382	2.87	29,801	100.0%	10,382	29,801
Disposal Facility	4034	MOTOR STARTER CONTROL MICROPRO	06/30/1987		10,382	2.87	29,801	100.0%	10,382	29,801
Disposal Facility	4035	MOTOR STARTER CONTROL MICROPRO	06/30/1987		10,382	2.87	29,801	100.0%	10,382	29,801
Disposal Facility	4021	DIVERSION GATE/SPILLWAY CARSON	06/30/1988	Grant	124,343	2.80	347,989	50.0%	62,171	173,994
Disposal Facility	4022	EROSION CONTROL CARSON RIVER	06/30/1988	Grant	24,848	2.80	69,540	50.0%	12,424	34,770
Disposal Facility	4000	DAM-HARVEY PLACE	06/30/1989	Grant	11,727,320	2.74	32,137,684	50.0%	5,863,660	16,068,842
Disposal Facility	4001	RESERVOIR-HARVEY PLACE	06/30/1989	Grant	2,789,954	2.74	7,645,624	50.0%	1,394,977	3,822,812
Disposal Facility	4017	DIAMOND DITCH PIPELINE	06/30/1989		522,125	2.74	1,430,836	100.0%	522,125	1,430,836
Disposal Facility	4024	DIAMOND DITCH	06/30/1989	Grant	1,446,279	2.74	3,963,399	50.0%	723,139	1,981,700
Disposal Facility	4025	ON FARM SYSTEM	06/30/1989	Grant	1,119,600	2.74	3,068,165	50.0%	559,800	1,534,082
Disposal Facility	4026	DIVERSION FACILITY HARVEY CHAN	06/30/1989	Grant	5,381,375	2.74	14,747,182	50.0%	2,690,687	7,373,591
Disposal Facility	4027	AERATION SYSTEM- HARV PLC	06/30/1989	Grant	79,736	2.74	218,509	50.0%	39,868	109,254
Disposal Facility	4028	BLDG- HARVEY PLACE COMPRESSOR	06/30/1989	Grant	13,655	2.74	37,421	50.0%	6,828	18,710
Disposal Facility	4029	FENCE HARVEY PLACE RESERVOIR	06/30/1989	Grant	321,544	2.74	881,163	50.0%	160,772	440,581
Disposal Facility	4031	REPAIRS-TANK LPPS	05/31/1993		1,530,959	2.43	3,716,322	100.0%	1,530,959	3,716,322
Disposal Facility	4042	SITE WORK & RESTORATION-LPPS	12/31/1994		74,903	2.34	175,166	100.0%	74,903	175,166
Disposal Facility	4044	HARVEY PLACE CONCRETE LINER	06/30/1995		131,948	2.31	305,018	100.0%	131,948	305,018
Disposal Facility	4045	BLDG- LPPS SOUNDPROOFING	12/31/1995		14,943	2.31	34,544	100.0%	14,943	34,544
Disposal Facility	4048	REPAIR-DRESSLER ON-FARM DITCH	03/31/1996		148,924	2.25	335,131	100.0%	148,924	335,131
Disposal Facility	4049	PIPELINE A LINE PHASE I 96/97	06/30/1997	Grant	8,047,631	2.17	17,469,686	67.0%	5,391,913	11,704,690
Disposal Facility	4050	PIPELINE B LINE 97	06/30/1997		2,425,858	2.17	5,266,019	100.0%	2,425,858	5,266,019
Disposal Facility	4054	PIPELINE C LINE 6/98	06/30/1998		1,372,238	2.14	2,931,536	100.0%	1,372,238	2,931,536
Disposal Facility	4055	SURGE TANK-"B" LINE 6/98	06/30/1998		404,891	2.14	864,976	100.0%	404,891	864,976
Disposal Facility	4057	FENCE HARVEY PASTURE 6-99	06/30/1999		7,514	2.09	15,683	100.0%	7,514	15,683
Disposal Facility	4059	DITCH SNOWSHOE THOMPSON #1	06/30/1999		362,363	2.09	756,362	100.0%	362,363	756,362
Disposal Facility	4061	FENCE ALPINE CO BLDG 6-99	06/30/1999		6,280	2.09	13,108	100.0%	6,280	13,108
Disposal Facility	4062	DIAMOND DITCH CULVERT 6-99	06/30/1999		5,792	2.09	12,089	100.0%	5,792	12,089
Disposal Facility	4063	PIPELINE A LINE PHASE II 3/98	09/30/1999	Grant	6,287,922	2.09	13,124,830	67.0%	4,212,908	8,793,636
Disposal Facility	4066	FENCE HARVEY PASTURE 6/00	06/30/2000		6,668	2.03	13,556	100.0%	6,668	13,556
Disposal Facility	4068	DIAMOND DITCH CONCRETE LINER	06/30/2000		544,265	2.03	1,106,466	100.0%	544,265	1,106,466
Disposal Facility	4069	ROAD IMP- HARVEY PLACE 6/00	06/30/2000		23,392	2.03	47,554	100.0%	23,392	47,554
Disposal Facility	4075	PIPELINE A LINE PHASE III	03/31/2001	Grant	3,268,570	2.00	6,526,302	67.0%	2,189,942	4,372,623
Disposal Facility	4078	BLDG- ALPINE COUNTY	06/30/2001		295,432	2.00	589,885	100.0%	295,432	589,885
Disposal Facility	4079	PAVING ALPINE CO BLDG	06/30/2001		29,145	2.00	58,193	100.0%	29,145	58,193
Disposal Facility	4080	ELECTRICAL ALPCO BLDG	06/30/2001		32,000	2.00	63,894	100.0%	32,000	63,894
Disposal Facility	4081	SEPTIC- ALPINE CO BLDG	06/30/2001		9,800	2.00	19,568	100.0%	9,800	19,568
Disposal Facility	4082	WELL- ALPINE CO BLDG	06/30/2001		26,038	2.00	51,990	100.0%	26,038	51,990
Disposal Facility	4084	HYDRANT- GRASS LAKE	12/30/2001	Grant	54,439	2.00	108,697	50.0%	27,219	54,348
Disposal Facility	4085	FENCE ALPCO BLDG 6-02	06/30/2002		9,652	1.93	18,671	100.0%	9,652	18,671
Disposal Facility	4086	PIPELINE B LINE DIP TO END	06/30/2002	Grant	3,560,810	1.93	6,887,972	67.0%	2,385,743	4,614,941
Disposal Facility	4088	TANK-LPPS-RECOAT SMALL TANK	03/31/2003		148,061	1.89	279,732	100.0%	148,061	279,732
Disposal Facility	4091	WELL- ALP CO RANCH HOUSE	06/30/2004		17,584	1.78	31,255	100.0%	17,584	31,255
Disposal Facility	4092	GAS PUMPS- DIESEL/UNLEADED	06/30/2004		11,112	1.78	19,752	100.0%	11,112	19,752
Disposal Facility	4094	PIPELINE- BLINE PHASE III	12/31/2004	Grant	11,118,951	1.78	19,764,071	67.0%	7,449,697	13,241,928
Disposal Facility	4095	LPPS MOTOR REBUILD (#3)	06/30/2005		7,698	1.70	13,075	100.0%	7,698	13,075
Disposal Facility	4099	MOTOR RBLD- LPPS	06/30/2007		10,599	1.59	16,825	100.0%	10,599	16,825
Disposal Facility	4100	METER- DVR-SNOSHU DITCH #1	06/30/2007		6,532	1.59	10,368	100.0%	6,532	10,368
Disposal Facility	4101	METER- DVR- SNOSHU DITCH #2	06/30/2007		5,917	1.59	9,393	100.0%	5,917	9,393
Disposal Facility	4102	ROAD- DIAMOND VALLEY RANCH	06/30/2007		45,401	1.59	72,068	100.0%	45,401	72,068
Disposal Facility	4104	GENERATOR- LPPS	03/31/2008		14,964	1.52	22,771	100.0%	14,964	22,771

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Disposal Facility	4105	DITCH- UPPER DRESSLER	06/30/2008		917,887	1.52	1,396,746	100.0%	917,887	1,396,746
Disposal Facility	4106	SHED- DVR CHEMICAL STORAGE	06/30/2008		7,164	1.52	10,901	100.0%	7,164	10,901
Disposal Facility	4107	ROAD CONSTR- DVR	06/30/2008		6,500	1.52	9,891	100.0%	6,500	9,891
Disposal Facility	4109	PMP/MOTOR #1-LPPS- REBUILD	06/30/2009		5,771	1.47	8,512	100.0%	5,771	8,512
Disposal Facility	4110	PMP/MOTOR #2-LPPS- REBUILD	06/30/2009		6,241	1.47	9,205	100.0%	6,241	9,205
Disposal Facility	4111	PMP/MOTOR #4- LPPS-REBUILD	06/30/2009		6,558	1.47	9,672	100.0%	6,558	9,672
Disposal Facility	4112	VALVE- ICR- REBUILD	06/30/2009		37,000	1.47	54,571	100.0%	37,000	54,571
Disposal Facility	4113	DITCH REBUILD-SNOWSHOE THOMPSON	06/30/2009		434,605	1.47	640,997	100.0%	434,605	640,997
Disposal Facility	4114	DITCH- MILLICH (REBUILD)	06/30/2009		230,639	1.47	340,169	100.0%	230,639	340,169
Disposal Facility	4115	OXYGEN SYSTEM-ICTMDL/DVR	06/30/2009		1,139,173	1.47	1,680,162	100.0%	1,139,173	1,680,162
Disposal Facility	4116	DITCH CROSSING STRUCTURES-DVR	06/30/2009		15,586	1.47	22,987	100.0%	15,586	22,987
Disposal Facility	4117	PUMP STN-LUTHER PASS-SEISMIC I	06/30/2009		436,072	1.47	643,160	100.0%	436,072	643,160
Disposal Facility	4118	MOTOR #1 REWIND- LPPS	03/31/2010		14,942	1.44	21,468	100.0%	14,942	21,468
Disposal Facility	4119	PAVING- HARVEY PLACE DAM	03/31/2010		7,161	1.44	10,289	100.0%	7,161	10,289
Disposal Facility	4120	HARVEY CHANNEL	03/31/2010		106,910	1.44	153,605	100.0%	106,910	153,605
Disposal Facility	4121	BLINE REVEG	06/30/2010		497,252	1.44	714,436	100.0%	497,252	714,436
Disposal Facility	4122	SNOWSHOE #1 DITCH PIPING- DVR	05/31/2011		12,952	1.39	18,052	100.0%	12,952	18,052
Disposal Facility	4123	DIVERSION STRUCTURE- DVR 12/08	05/31/2011		4,412	1.39	6,149	100.0%	4,412	6,149
Disposal Facility	4124	DIVERSION STRUCTURE- DVR 3/08	05/31/2011		21,799	1.39	30,382	100.0%	21,799	30,382
Disposal Facility	4125	PIPELINE- SNOWSHOE THOMPSON	05/31/2011		88,867	1.39	123,858	100.0%	88,867	123,858
Disposal Facility	4126	DITCH PIPING- SNOWSHOE THMPSON	06/30/2011		55,308	1.39	77,085	100.0%	55,308	77,085
Disposal Facility	4127	EMERGENCY GEN FACILITY- LPPS	11/30/2011		2,235,644	1.39	3,115,928	100.0%	2,235,644	3,115,928
Disposal Facility	4128	EMERGENCY GENERATOR- LPPS	11/30/2011		670,000	1.39	933,812	100.0%	670,000	933,812
Disposal Facility	4129	SNOWSHOE THOMPSON SLOPE REPAIR	02/29/2012		210,489	1.36	285,992	100.0%	210,489	285,992
Disposal Facility	4130	DVR RANCH HOUSE REMODEL	11/30/2012		46,844	1.36	63,647	100.0%	46,844	63,647
Disposal Facility	4132	MINE REVEG	06/30/2013		56,362	1.32	74,667	100.0%	56,362	74,667
Disposal Facility	4133	MONITORING WELLS- DVR	06/30/2013		217,512	1.32	288,152	100.0%	217,512	288,152
Disposal Facility	4134	TRAILER- SLOPE MOWER	11/30/2013		26,405	1.32	34,980	100.0%	26,405	34,980
Disposal Facility	4135	MINI EXCAVATOR	05/31/2014		82,834	1.29	106,827	100.0%	82,834	106,827
Disposal Facility	4136	SEEDER	05/31/2014		14,986	1.29	19,326	100.0%	14,986	19,326
Disposal Facility	4137	C-LINE IMPROVEMENTS	06/30/2015		132,802	1.26	167,016	100.0%	132,802	167,016
Disposal Facility	4138	PUMP#4- RBLD MTR/PMP CV LPPS	11/30/2015		287,901	1.26	362,072	100.0%	287,901	362,072
Disposal Facility	4139	BOX SCRAPER	11/30/2015		8,220	1.26	10,338	100.0%	8,220	10,338
Disposal Facility	4140	SPRAYER- 200 GALLON	05/31/2016		7,015	1.22	8,581	100.0%	7,015	8,581
Disposal Facility	4141	BRUSH CUTTER	05/31/2017		6,465	1.18	7,656	100.0%	6,465	7,656
Disposal Facility	4142	COMPRESSOR MOTOR FOR ICR HOS	11/30/2017		7,974	1.18	9,442	100.0%	7,974	9,442
Disposal Facility	4143	LPPS POWER/CONTROL UPGRADE	02/28/2018		6,327,380	1.14	7,234,045	100.0%	6,327,380	7,234,045
Disposal Facility	4144	TRACK PACKER	05/31/2018		14,808	1.14	16,929	100.0%	14,808	16,929
Disposal Facility	4145	PERC Trailer	02/28/2019		9,909	1.12	11,109	100.0%	9,909	11,109
Disposal Facility	4146	DVR Aerial Map	04/30/2019		96,324	1.12	107,984	100.0%	96,324	107,984
Disposal Facility	4147	Mine Reveg-DVR	04/30/2019		17,313	1.12	19,409	100.0%	17,313	19,409
Disposal Facility	4148	HAY SQUEEZE ATTACHMENT	06/30/2020		19,429	1.10	21,431	100.0%	19,429	21,431
Disposal Facility	4149	BALE RETRIEVER	06/30/2020		44,990	1.10	49,626	100.0%	44,990	49,626
Disposal Facility	4150	HAY RAKE	06/30/2020		15,031	1.10	16,579	100.0%	15,031	16,579
Disposal Facility	4151	FENCE-HARVEY PASTURE	06/30/2020		25,890	1.10	28,558	100.0%	25,890	28,558
Disposal Facility	4152	HAY BAILER	11/30/2020		150,048	1.10	165,508	100.0%	150,048	165,508
Disposal Facility	4153	MOWER/CONDITIONER	11/30/2020		37,986	1.10	41,900	100.0%	37,986	41,900
Disposal Facility	4154	HVAC-WATER REUSE SHOP	05/31/2021		5,813	1.00	5,813	100.0%	5,813	5,813
Disposal Facility	4155	GENERATOR-DVR RANCH HOUSE	06/30/2021		5,588	1.00	5,588	100.0%	5,588	5,588
Disposal Facility	4156	INFRASTRUCTURE UPGRADES-DVR	06/30/2021		8,927	1.00	8,927	100.0%	8,927	8,927
Disposal Facility	4157	DVR Irrigation Improvements	06/30/2021		8,920,893	1.00	8,920,893	100.0%	8,920,893	8,920,893
Disposal Facility	4158	C-Line Energy Generation	06/30/2021		371,597	1.00	371,597	100.0%	371,597	371,597
Disposal Facility	4159	C-Line Re-route	06/30/2021		2,305,183	1.00	2,305,183	100.0%	2,305,183	2,305,183
Disposal Facility	4160	Milllich Ditch	06/30/2021		1,216,019	1.00	1,216,019	100.0%	1,216,019	1,216,019
Lab	5053	LAB ANALYZER AUTO	06/30/1991		50,137	2.62	131,145	100.0%	50,137	131,145
Lab	5061	LAB WATER PURIFIER DEIONIZER	06/30/1993		5,172	2.43	12,555	100.0%	5,172	12,555
Lab	5068	LAB SAMPLER	12/31/1994		9,489	2.34	22,191	100.0%	9,489	22,191

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Lab	5071	LAB SAMPLER AUTO	12/31/1995		5,354	2.31	12,376	100.0%	5,354	12,376	
Lab	5072	SPECTROPHOTOMETER A A	06/30/1996		60,524	2.25	136,201	100.0%	60,524	136,201	
Lab	5075	LAB SAMPLER PORTABLE SEWER 98	09/30/1998		7,289	2.14	15,571	100.0%	7,289	15,571	
Lab	5076	MONITORING PROBE-ICR 12/98	12/31/1998		7,525	2.14	16,075	100.0%	7,525	16,075	
Lab	5080	LAB ANALYZER H2S	03/31/2000		9,076	2.03	18,451	100.0%	9,076	18,451	
Lab	5083	SPECTROPHOTOMETER 3/01	03/31/2001		10,150	2.00	20,266	100.0%	10,150	20,266	
Lab	5084		12/31/2001		6,009	2.00	11,997	100.0%	6,009	11,997	
Lab	5086	LAB AUTOANALYZER	06/30/2003		39,628	1.89	74,870	100.0%	39,628	74,870	
Lab	5088	LAB DIGESTION UNIT	12/31/2003		5,326	1.89	10,062	100.0%	5,326	10,062	
Lab	5090	LAB AUTOFLOW PROPORTIONER/SAMP	06/30/2005		7,068	1.70	12,004	100.0%	7,068	12,004	
Lab	5091	MICROSCOPE	09/30/2005		5,492	1.70	9,329	100.0%	5,492	9,329	
Lab	5093	AUTO SAMPLER- FP	03/31/2006		5,676	1.63	9,261	100.0%	5,676	9,261	
Lab	5095	ION CHROMATOGRAPH	12/31/2007		47,544	1.59	75,470	100.0%	47,544	75,470	
Lab	5096	DATASONDE	03/31/2008		7,475	1.52	11,375	100.0%	7,475	11,375	
Lab	5097	LAB SAMPLER-FINAL EFFLUENT	06/30/2009		5,045	1.47	7,441	100.0%	5,045	7,441	
Lab	5098	REFRIGERATOR- SAMPLE	03/31/2010		5,029	1.44	7,226	100.0%	5,029	7,226	
Lab	5099	MICROSCOPE- INVERTED	03/31/2010		6,756	1.44	9,707	100.0%	6,756	9,707	
Lab	5101	DATA SONDE- RPLC	05/31/2014		13,769	1.29	17,758	100.0%	13,769	17,758	
Lab	5102	UV SPECTROPHOTOMETER	11/30/2015		8,448	1.26	10,624	100.0%	8,448	10,624	
Lab	5103	LAB- AMPEROMETRIC TITRATOR	05/31/2018		5,353	1.14	6,120	100.0%	5,353	6,120	
Lab	5104	Ion Chromatograph, Rpl	02/28/2019		66,392	1.12	74,429	100.0%	66,392	74,429	
Lab	5105	Lab Analyzer, H2S	04/30/2019		11,754	1.12	13,177	100.0%	11,754	13,177	
Lab	5106	LAB SAMPLER-FINAL	06/30/2020		8,237	1.10	9,086	100.0%	8,237	9,086	
Misc. Equipment	6017	VEHICLE SNO CAT	06/30/1983		48,555	3.11	151,026	0.0%	0	0	
Misc. Equipment	6119	VIDEO INSPECTION SYSTEM	11/30/1993		20,888	2.43	50,705	100.0%	20,888	50,705	
Misc. Equipment	6120	VEHICLE FORKLIFT	11/30/1993		5,363	2.43	13,017	100.0%	5,363	13,017	
Misc. Equipment	6132	VEHICLE SNOWMOBILE #37	05/31/1994		6,600	2.34	15,434	100.0%	6,600	15,434	
Misc. Equipment	6137	HOSE	06/30/1994		6,891	2.34	16,116	100.0%	6,891	16,116	
Misc. Equipment	6161	GENERATOR- LOAD BANK	06/30/1998		13,519	2.14	28,880	100.0%	13,519	28,880	
Misc. Equipment	6178	STEAM CLEANER-U/R	12/31/2001		6,159	2.00	12,297	100.0%	6,159	12,297	
Misc. Equipment	6185	TOOL WELDER-PLASTIC	09/30/2003		5,612	1.89	10,603	100.0%	5,612	10,603	
Misc. Equipment	6193	EQUIP- SOIL DENSITY PROBE	06/30/2004		6,413	1.78	11,399	100.0%	6,413	11,399	
Misc. Equipment	6196	CHIPPER	09/30/2004		12,216	1.78	21,714	100.0%	12,216	21,714	
Misc. Equipment	6197	CAMERA- REPL LATERAL	09/30/2004		9,236	1.78	16,417	100.0%	9,236	16,417	
Misc. Equipment	6200	CAMERA- MAINLINE	09/30/2005		29,939	1.70	50,851	100.0%	29,939	50,851	
Misc. Equipment	6203	MANLIFT- ARTICULATING	06/30/2006		58,149	1.63	94,877	100.0%	58,149	94,877	
Misc. Equipment	6204	RADIO- CONTROL 1	12/31/2006		27,981	1.63	45,654	100.0%	27,981	45,654	
Misc. Equipment	6205	HARROW CART	12/31/2006		8,189	1.63	13,361	100.0%	8,189	13,361	
Misc. Equipment	6210	CAMERA- LATERAL	06/30/2008		12,875	1.52	19,592	100.0%	12,875	19,592	
Misc. Equipment	6216	TRACKS- SKIDSTEER	06/30/2009		5,427	1.47	8,004	100.0%	5,427	8,004	
Misc. Equipment	6212	SCADA- COUNTRY CLUB TANK	03/31/2010		5,001	1.44	7,185	100.0%	5,001	7,185	
Misc. Equipment	6220	IRON FABRICATION TOOL	03/31/2010		10,731	1.44	15,418	100.0%	10,731	15,418	
Misc. Equipment	6221	CAMERA- REPL MAINLINE	03/31/2011		33,223	1.39	46,305	100.0%	33,223	46,305	
Misc. Equipment	6223	FIELD COMMUNICATOR- HART	11/30/2011		5,806	1.39	8,093	100.0%	5,806	8,093	
Misc. Equipment	6224	DAVIT ARM	11/30/2011		7,516	1.39	10,475	100.0%	7,516	10,475	
Misc. Equipment	6225	CRACK SEALER- ALP CO	11/30/2011		13,116	1.39	18,280	100.0%	13,116	18,280	
Misc. Equipment	6226	GPS UNIT- ALP CO	11/30/2011		11,405	1.39	15,896	100.0%	11,405	15,896	
Misc. Equipment	6227	SANDING UNIT- MOUNTED TRK#42	02/28/2015		8,918	1.26	11,215	100.0%	8,918	11,215	
Misc. Equipment	6228	PORTABLE PRESSURE CALIBRATOR	02/28/2015		5,402	1.26	6,794	100.0%	5,402	6,794	
Misc. Equipment	6229	SNOW PLOW 9" PROPLUS WESTERN	02/28/2015		7,912	1.26	9,950	100.0%	7,912	9,950	
Misc. Equipment	6230	CAMERA-REPL STAND ALONE LATERA	05/31/2016		16,328	1.22	19,973	100.0%	16,328	19,973	
Misc. Equipment	6231	DISSOLVED OXYGEN PROBE	02/28/2018		5,048	1.14	5,772	100.0%	5,048	5,772	
Misc. Equipment	6232	VEHICLE- CART # 2018	02/28/2018		14,018	1.14	16,027	100.0%	14,018	16,027	
Misc. Equipment	6233	VEHICLE- CARGO TRAILER#89	05/31/2018		6,367	1.14	7,279	100.0%	6,367	7,279	
Misc. Equipment	6234	GRAVITY SWR FLOWMETER SS#40065	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154	
Misc. Equipment	6235	GRAVITY SWR FLOWMETER SS#40059	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154	
Misc. Equipment	6236	GRAVITY SWR FLOWMETER SS#40035	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154	

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Misc. Equipment	6237	GRAVITY SWR FLOWMETER SS#40060	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154
Misc. Equipment	6238	GRAVITY SWR FLOWMETER SS#40040	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154
Misc. Equipment	6239	GRAVITY SWR FLOWMETER SS#40061	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154
Misc. Equipment	6240	GRAVITY SWR FLOWMETER SS#40042	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154
Misc. Equipment	6241	GRAVITY SWR FLOWMETER SS#40034	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154
Misc. Equipment	6242	GRAVITY SWR FLOWMETER SS#40050	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154
Misc. Equipment	6243	GRAVITY SWR FLOWMETER SS#40033	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154
Misc. Equipment	6244	GRAVITY SWR FLOWMETER SS#40038	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154
Misc. Equipment	6245	GRAVITY SWR FLOWMETER SS#40051	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154
Misc. Equipment	6246	GRAVITY SWR FLOWMETER SS#40062	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154
Misc. Equipment	6247	GRAVITY SWR FLOWMETER SS#40043	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154
Misc. Equipment	6248	GRAVITY SWR FLOWMETER SS#40058	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154
Misc. Equipment	6249	GRAVITY SWR FLOWMETER SS#40049	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154
Misc. Equipment	6250	GRAVITY SWR FLOWMETER SS#40031	06/30/2018		12,380	1.14	14,154	100.0%	12,380	14,154
Misc. Equipment	6251	Recording Power Meter, Portable	02/28/2019		5,267	1.12	5,905	100.0%	5,267	5,905
Misc. Equipment	6252	Davit Arm, Confined Space Unit	02/28/2019		5,342	1.12	5,988	100.0%	5,342	5,988
Misc. Equipment	6253	Hydro Unit, Portable	02/28/2019		26,314	1.12	29,499	100.0%	26,314	29,499
Misc. Equipment	6254	Suspended Solids Probe	02/28/2019		6,766	1.12	7,585	100.0%	6,766	7,585
Misc. Equipment	6255	Piping, Portable Pumping/Bypass	06/30/2019		25,126	1.12	28,168	100.0%	25,126	28,168
Misc. Equipment	6256	DAVIT ARM/WINCH	11/30/2019		14,291	1.12	16,021	100.0%	14,291	16,021
Misc. Equipment	6257	WELDER	11/30/2019		11,606	1.12	13,011	100.0%	11,606	13,011
Misc. Equipment	6258	SNOW PLOW TRK#71	11/30/2019		9,474	1.12	10,621	100.0%	9,474	10,621
Misc. Equipment	6259	CAMERA SYSTEM - IBAK PORTABLE	06/30/2020		113,060	1.10	124,709	100.0%	113,060	124,709
Misc. Equipment	6260	HYDRO UNIT ROLLER-LAY FLAT HOSE	06/30/2020		12,359	1.10	13,633	100.0%	12,359	13,633
Misc. Equipment	6261	FIELD COMMUNICATIONS UPGRADES PH1	06/30/2020		30,545	1.10	33,693	100.0%	30,545	33,693
Misc. Equipment	6262	BATTERY PACK - FORKLIFT	11/30/2020		6,250	1.10	6,893	0.0%	0	0
Office Equipment	7123	FURN- CONFERENCE ROOM	06/30/1982		7,205	3.31	23,822	0.0%	0	0
Office Equipment	7138	SOFTWARE-BI-TECH FINANCIAL	06/30/1993		75,471	2.43	183,202	0.0%	0	0
Office Equipment	7247	COMPUTER-STAFF ENGR 9/98	09/30/1998		5,091	2.14	10,875	0.0%	0	0
Office Equipment	7287	SCADA BASE STATION 9/00	09/30/2000		13,605	2.03	27,658	100.0%	13,605	27,658
Office Equipment	7319	SOFTWARE-INDEXING 6-02	06/30/2002		9,394	1.93	18,171	0.0%	0	0
Office Equipment	7330	SOFTWARE UTILITY BILLING	06/30/2003		151,426	1.89	286,089	0.0%	0	0
Office Equipment	7334	SOFTWARE- IFAS	06/30/2004		62,170	1.78	110,508	0.0%	0	0
Office Equipment	7352	COMPUTER- FIBER WAN- SLUDGE	06/30/2004		5,815	1.78	10,336	0.0%	0	0
Office Equipment	7343	PHONE SYSTEM	06/30/2005		60,713	1.70	103,121	0.0%	0	0
Office Equipment	7360	GIS IMPLEMENTATION-SEWER	06/30/2006		424,100	1.63	691,969	100.0%	424,100	691,969
Office Equipment	7362	SOFTWARE- TV TRUCK	12/31/2006		15,567	1.63	25,399	0.0%	0	0
Office Equipment	7367	SOFTWARE- SCADA	03/31/2007		8,763	1.59	13,910	100.0%	8,763	13,910
Office Equipment	7375	SOFTWARE- MS OFFICE	09/30/2007		23,284	1.59	36,961	0.0%	0	0
Office Equipment	7377	REMITTANCE PROCESSING SYSTEM	12/31/2007		13,232	1.59	21,004	0.0%	0	0
Office Equipment	7381	COMPUTER SERVER- FIL/PR	06/30/2008		8,277	1.52	12,595	0.0%	0	0
Office Equipment	7385	SFTWR- HYDRO MODELING- SWR	09/30/2008		13,000	1.52	19,782	0.0%	0	0
Office Equipment	7392	SOFTWARE- UTIL BILLING- C/R	03/31/2009		12,000	1.47	17,699	0.0%	0	0
Office Equipment	7396	SERVER-PLATESPIN-FORGE(CASPER)	06/30/2009		30,985	1.47	45,700	0.0%	0	0
Office Equipment	7399	SOFTWARE-IFAS REPL	06/30/2009		92,041	1.47	135,751	0.0%	0	0
Office Equipment	7401	SERVER- ACTIVE FACTORY	03/31/2010		5,685	1.44	8,168	0.0%	0	0
Office Equipment	7403	LICENSES (12) GIS INFRAMAP	03/31/2010		31,701	1.44	45,547	0.0%	0	0
Office Equipment	7405	SOFTWARE- ADP HR INTERFACE	03/31/2010		6,100	1.44	8,764	0.0%	0	0
Office Equipment	7406	SOFTWARE- ADP HOST	03/31/2010		7,000	1.44	10,057	0.0%	0	0
Office Equipment	7407	SOFTWARE- ADP	03/31/2010		14,000	1.44	20,115	0.0%	0	0
Office Equipment	7419	FLD RTU SFTWR- REPL TELEMETRY	03/31/2011		6,440	1.39	8,976	0.0%	0	0
Office Equipment	7422	SOFTWARE- INFRAMAP STANDARD	06/30/2011		7,197	1.39	10,031	0.0%	0	0
Office Equipment	7424	SOFTWARE- VIRTUALIZATION	06/30/2011		6,900	1.39	9,617	0.0%	0	0
Office Equipment	7426	BATTERY BACKUP- RACK 3	05/31/2012		9,071	1.36	12,325	0.0%	0	0
Office Equipment	7427	SERVER- VIRTUAL	05/31/2012		13,866	1.36	18,840	0.0%	0	0
Office Equipment	7428	SCADA SERVER #2	11/30/2012		9,657	1.36	13,121	100.0%	9,657	13,121
Office Equipment	7430	SERVER ROOM-WIFI	05/31/2013		14,500	1.32	19,209	0.0%	0	0

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Office Equipment	7431	SERVER ROOM- BACKUP POWER	05/31/2013		5,602	1.32	7,421	0.0%	0	0
Office Equipment	7432	SERVER ROOM ENV MONITOR/CNTRL	05/31/2013		25,000	1.32	33,119	0.0%	0	0
Office Equipment	7433	APP ASSURE BACKUP	06/30/2013		11,990	1.32	15,884	0.0%	0	0
Office Equipment	7435	SCADA SERVER- REPL	02/28/2014		9,999	1.29	12,895	100.0%	9,999	12,895
Office Equipment	7436	SERVER- VIRTUAL	02/28/2014		9,611	1.29	12,394	0.0%	0	0
Office Equipment	7437	CMMS LICENSES	06/30/2014		5,149	1.29	6,640	0.0%	0	0
Office Equipment	7438	SERVER- VIRTUAL VMH5-1401	11/30/2014		9,802	1.29	12,641	0.0%	0	0
Office Equipment	7439	BACKUP POWER-SERVER ROOM	02/28/2015		5,041	1.26	6,340	0.0%	0	0
Office Equipment	7440	COPIER-CANON C5250 ADMIN RPL	06/30/2015		14,850	1.26	18,676	0.0%	0	0
Office Equipment	7441	COPIER- CANON C5250 - TRAILER	06/30/2015		14,850	1.26	18,676	0.0%	0	0
Office Equipment	7442	SCADA SERVER #1	05/31/2016		9,511	1.22	11,635	100.0%	9,511	11,635
Office Equipment	7443	SERVER SCADA #2	05/31/2016		9,511	1.22	11,635	100.0%	9,511	11,635
Office Equipment	7444	HARDWARE/SFTWR REMOTE ACCESS	06/30/2016		8,721	1.22	10,668	0.0%	0	0
Office Equipment	7445	COPIER- C3325I IMAGERUNNER	11/30/2016		6,037	1.22	7,385	0.0%	0	0
Office Equipment	7446	SERVER ROOM- BACKUP POWER	02/28/2017		5,166	1.18	6,117	0.0%	0	0
Office Equipment	7447	HOST- VIRTUAL	05/31/2017		9,718	1.18	11,508	0.0%	0	0
Office Equipment	7448	SERVER- VIRTUAL	05/31/2017		9,718	1.18	11,508	0.0%	0	0
Office Equipment	7449	BOARD ROOM AV EQUIP- RPL	05/31/2017		49,288	1.18	58,365	0.0%	0	0
Office Equipment	7450	BUSINESS CORE SWITCH	06/30/2017		15,392	1.18	18,227	0.0%	0	0
Office Equipment	7451	HOST- VIRTUAL	06/30/2018		12,925	1.14	14,777	0.0%	0	0
Office Equipment	7452	BOARD ROOM AUDIO SYS IMPR	06/30/2018		16,254	1.14	18,583	0.0%	0	0
Office Equipment	7453	Furniture, Board Room	02/28/2019		5,681	1.12	6,368	0.0%	0	0
Office Equipment	7454	Server, Virtual	02/28/2019		14,998	1.12	16,813	0.0%	0	0
Office Equipment	7455	Network Distribution Point-Main Floor	02/28/2019		10,609	1.12	11,893	0.0%	0	0
Office Equipment	7456	Tyler Financial System	06/30/2019		583,186	1.12	653,784	0.0%	0	0
Office Equipment	7457	Phone System Upgrade, Mitel	06/30/2019		66,728	1.12	74,805	0.0%	0	0
Office Equipment	7458	Backup Power, Server Room	06/30/2019		5,584	1.12	6,260	0.0%	0	0
Office Equipment	7459	Copier, Canon 5540HR	02/29/2020		11,405	1.10	12,580	0.0%	0	0
Office Equipment	7460	SYNOLOGY RACK SYSTEM	06/30/2020		6,406	1.10	7,066	0.0%	0	0
Office Equipment	7461	DOMAIN CONTROLLER-VESTA	06/30/2020		8,560	1.10	9,442	0.0%	0	0
Office Equipment	7462	COPIER, CANON 5540IRC	06/30/2020		9,749	1.10	10,754	0.0%	0	0
Office Equipment	7463	SERVER-VIRTUAL/HOST 2019	11/30/2020		11,296	1.10	12,459	0.0%	0	0
Office Equipment	7464	COPIER, CANON C5760I FINANCE	05/31/2021		11,517	1.00	11,517	0.0%	0	0
Office Equipment	7465	TYLER UTILITY MGMT SYSTEM	05/31/2021		487,126	1.00	487,126	0.0%	0	0
Office Equipment	7466	SERVER ROOM - BACKUP POWER	05/31/2021		5,510	1.00	5,510	0.0%	0	0
Office Equipment	7467	SCADA SERVER #1 APP	05/31/2021		7,597	1.00	7,597	0.0%	0	0
Office Equipment	7468	SOFTWARE-MS OFFICE 2021	06/30/2021		17,250	1.00	17,250	0.0%	0	0
Office Equipment	7469	NETWORK SWITCHES	06/30/2021		9,430	1.00	9,430	0.0%	0	0
Plant	8001	PLANT SITE IMPRVMENTS	06/30/1968		97,584	10.95	1,068,519	100.0%	97,584	1,068,519
Plant	8052	HEATING SYS MOD WAREHOUSE	06/30/1979		12,906	4.21	54,353	100.0%	12,906	54,353
Plant	8003	REMODEL-STOREROOM 1981	06/30/1981		8,351	3.58	29,878	100.0%	8,351	29,878
Plant	8029	REMODEL-MINTC BLDG AUTOSHOP	06/30/1983	Grant	141,154	3.11	439,049	50.0%	70,577	219,525
Plant	8030	REMODEL-MAINTENANCE BLDG	06/30/1983	Grant	1,235,097	3.11	3,841,681	50.0%	617,549	1,920,840
Plant	8032	STORAGE BLDG FOR VEHICLES	06/30/1983	Grant	366,118	3.11	1,138,784	50.0%	183,059	569,392
Plant	8033	STORAGE BLDG	06/30/1983	Grant	326,419	3.11	1,015,301	50.0%	163,209	507,651
Plant	8034	STORAGE BLDG	06/30/1983	Grant	407,226	3.11	1,266,648	50.0%	203,613	633,324
Plant	8014	RACK WASH & LUBE	06/30/1984		5,499	3.05	16,773	100.0%	5,499	16,773
Plant	8016	REMODEL-STOREROOM	06/30/1986		5,171	2.94	15,225	100.0%	5,171	15,225
Plant	8031	ROOF- MAINTENANCE BLDG	06/30/1988	Grant	49,676	2.80	139,024	50.0%	24,838	69,512
Plant	8036	FENCE AL TAHOE BLVD	06/30/1990		5,269	2.67	14,083	100.0%	5,269	14,083
Plant	8038	BLDG- REPAIR/MATL STORAGE	06/30/1992		67,804	2.54	172,019	100.0%	67,804	172,019
Plant	8044	FUEL TANK-LOWER SHOP-DIESEL	06/30/1993		59,227	2.43	143,770	100.0%	59,227	143,770
Plant	8046	FUEL TANK MONITORING SYSTEM	06/30/1993		26,229	2.43	63,668	100.0%	26,229	63,668
Plant	8047	BLDG- FILTER CONCRETE RAMP	11/30/1993		16,880	2.43	40,976	100.0%	16,880	40,976
Plant	8057	EJECTOR STATION-LOWER SHOP TS	06/30/1994		6,108	2.34	14,283	100.0%	6,108	14,283
Plant	8062	BLDG- PIPE STORAGE 1996	12/31/1996		66,226	2.25	149,032	100.0%	66,226	149,032
Plant	8064	REMODEL-FILTER BLDG	03/31/1997		11,001	2.17	23,881	100.0%	11,001	23,881



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Plant	8065	STORAGE BLDG @ FOUNTAIN 1997	06/30/1997		6,088	2.17	13,216	100.0%	6,088	13,216
Plant	8068	FENCE SPOILS AREA 9/97	09/30/1997		11,169	2.17	24,246	100.0%	11,169	24,246
Plant	8071	HOIST- VEHICLE 12/97	12/31/1997		55,145	2.17	119,708	100.0%	55,145	119,708
Plant	8074	FUEL TANK MONITORING SYS 9/98	09/30/1998		7,301	2.14	15,596	100.0%	7,301	15,596
Plant	8076	PAVING LOWER SHOP 6/00	06/30/2000		360,726	2.03	733,339	100.0%	360,726	733,339
Plant	8077	LIGHTING- HIGH EFFIC 6/00	06/30/2000		48,465	2.03	98,526	100.0%	48,465	98,526
Plant	8086	TANK- PROPANE 2000 GALLON	03/31/2004		29,930	1.78	53,200	100.0%	29,930	53,200
Plant	8087	PAVING L/S PRKNG RESURFACE 04	03/31/2004		57,942	1.78	102,993	100.0%	57,942	102,993
Plant	8088	GENERATOR- LOWER SHOP (REPL)	06/30/2005		58,163	1.70	98,789	100.0%	58,163	98,789
Plant	8091	SCADA-PLANT-MAIN CONTROL	06/30/2007		121,183	1.59	192,363	100.0%	121,183	192,363
Plant	8092	ROOF- HV MAINT/ELECTR BLDG	09/30/2007		115,140	1.59	182,771	100.0%	115,140	182,771
Plant	8093	FENCING- PLANT	09/30/2007		22,918	1.59	36,379	100.0%	22,918	36,379
Plant	8094	GUTTERS- CUSTOMER SVC BLDG	03/31/2008		2,729	1.52	4,152	100.0%	2,729	4,152
Plant	8095	DOORS- ADMIN LUNCHROOM	06/30/2008		7,006	1.52	10,661	100.0%	7,006	10,661
Plant	8096	GUTTERS- EQ REPAIR BLDG	06/30/2008		4,132	1.52	6,288	100.0%	4,132	6,288
Plant	8097	VALVE REPL- HARVEY PL DAM	06/30/2008		8,747	1.52	13,310	100.0%	8,747	13,310
Plant	8098	BLDG- UR SHOP REMODEL	05/31/2011		121,918	1.39	169,924	100.0%	121,918	169,924
Plant	8099	PAVE/SEAL/STRIPE MAIN ROAD	06/30/2011		13,650	1.39	19,025	100.0%	13,650	19,025
Plant	8100	PLANT PAVING	06/30/2014		188,017	1.29	242,476	100.0%	188,017	242,476
Plant	8101	ROLLUP DOOR- SHIPPING & RECEIV	02/28/2015		9,038	1.26	11,367	100.0%	9,038	11,367
Plant	8102	ROOF- FOUNTAIN SHOP GARAGE	11/30/2015		7,513	1.26	9,448	100.0%	7,513	9,448
Plant	8103	ROLLUP DOOR- RPL U/R	02/28/2018		9,532	1.14	10,898	100.0%	9,532	10,898
Plant	8104	BAY DOOR- AUTO SHOP	06/30/2018		8,934	1.14	10,214	100.0%	8,934	10,214
Plant	8105	STORAGE CONTAINER	06/30/2018		6,303	1.14	7,207	100.0%	6,303	7,207
Plant	8106	Roof, Fountain Shop-Rpl	02/28/2019		22,735	1.12	25,487	100.0%	22,735	25,487
Plant	8107	Roof, Fountain Storeroom, Rpl	02/28/2019		6,910	1.12	7,746	100.0%	6,910	7,746
Plant	8108	Camel Garage Expansion	04/30/2019		136,943	1.12	153,520	100.0%	136,943	153,520
Plant	8109	VAULT, STORM WATER-FOUNTAIN SHOP	06/30/2020		10,067	1.10	11,104	100.0%	10,067	11,104
Plant	8110	FUEL SYSTEM	11/30/2020		130,673	1.10	144,137	100.0%	130,673	144,137
Pumping	2000	FORCE MAIN-BIJOU TO PLANT	06/30/1956		130,989	18.28	2,393,963	100.0%	130,989	2,393,963
Pumping	2001	PUMP STATION-BIJOU @ SONORA	06/30/1960		114,995	15.35	1,764,985	100.0%	114,995	1,764,985
Pumping	2002	PUMP STATION-BELLEVUE	06/30/1961		42,960	14.93	641,454	100.0%	42,960	641,454
Pumping	2003	FORCE MAIN-GARDNER MTN PS	06/30/1961		18,455	14.93	275,561	100.0%	18,455	275,561
Pumping	2005	FORCE MAIN-AL TAHOE STN/PLANT	06/30/1961		126,737	14.93	1,892,380	100.0%	126,737	1,892,380
Pumping	2006	FORCE MAIN-BELLEVUE/AL TAH PS	06/30/1961		21,715	14.93	324,238	100.0%	21,715	324,238
Pumping	2007	PUMP STATION-BEECHER	06/30/1961		9,600	14.93	143,343	100.0%	9,600	143,343
Pumping	2008	PUMP STATION-AL TAHOE	06/30/1961		110,992	14.93	1,657,285	100.0%	110,992	1,657,285
Pumping	2009	FORCE MAIN-TAHOE KEYS/CARSON	06/30/1961		38,144	14.93	569,551	100.0%	38,144	569,551
Pumping	2042	TRUNK LINE CARSON ST TO LINK	06/30/1961		38,144	14.93	569,551	100.0%	38,144	569,551
Pumping	2043	FORCE MAIN- TAHOE KEYS BLVD	06/30/1961		38,144	14.93	569,551	100.0%	38,144	569,551
Pumping	2114	PUMP STATION-TAHOE KEYS	06/30/1961		110,992	14.93	1,657,285	100.0%	110,992	1,657,285
Pumping	2011	FORCE MAIN-BIJOU PS TO PLANT	06/30/1966		190,302	12.41	2,361,879	100.0%	190,302	2,361,879
Pumping	2012	PUMP STATION-ST MORITZ	06/30/1967		60,000	11.78	706,536	100.0%	60,000	706,536
Pumping	2013	PUMP STATION-PIONEER VILLAGE	06/30/1967		60,000	11.78	706,536	100.0%	60,000	706,536
Pumping	2014	FORCE MAIN-PIONEER VLG/PLANT	06/30/1967		18,405	11.78	216,726	100.0%	18,405	216,726
Pumping	2015	FORCE MAIN-ST MORITZ TO BRIDG	06/30/1967		12,840	11.78	151,201	100.0%	12,840	151,201
Pumping	2016	PUMP STATION-TROUT CREEK @PLT	06/30/1968		88,506	10.95	969,118	100.0%	88,506	969,118
Pumping	2017	PUMP STATION-UPPER TRUCKEE	06/30/1968		142,508	10.95	1,560,433	100.0%	142,508	1,560,433
Pumping	2018	FORCE MAIN-18"	06/30/1969		116,535	9.97	1,161,396	100.0%	116,535	1,161,396
Pumping	2044	FORCE MAIN- PLANT	06/30/1969		16,393	9.97	163,375	100.0%	16,393	163,375
Pumping	2019	FORCE MAIN-TALLAC/TAH KEYS PS	06/30/1970		181,753	9.16	1,664,472	100.0%	181,753	1,664,472
Pumping	2020	PUMP STATION-CAMP RICH	06/30/1970		88,587	9.16	811,265	100.0%	88,587	811,265
Pumping	2021	PUMP STATION-KIVA	06/30/1970		85,240	9.16	780,616	100.0%	85,240	780,616
Pumping	2045	FORCE MAIN- TAYLOR CREEK PS	06/30/1970		18,593	9.16	170,275	100.0%	18,593	170,275
Pumping	2046	FORCE MAIN- CAMP RICH/HWY 89	06/30/1970		13,447	9.16	123,147	100.0%	13,447	123,147
Pumping	2047	FORCE MAIN- KIVA STN TO HWY 89	06/30/1970		13,256	9.16	121,394	100.0%	13,256	121,394
Pumping	2004	PUMP STATION-VENICE	06/30/1971		21,137	8.00	169,085	100.0%	21,137	169,085

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Pumping	2022	PUMP STATION-TALLAC VILLAGE/89	06/30/1971		164,604	8.00	1,316,729	100.0%	164,604	1,316,729	
Pumping	2023	PUMP STATION-TAYLOR CREEK/89	06/30/1971		111,137	8.00	889,026	100.0%	111,137	889,026	
Pumping	2025	PUMP STATION-STATELINE	06/30/1972		21,102	7.21	152,240	100.0%	21,102	152,240	
Pumping	2027	FORCE MAIN- BALDWIN BCH/HWY 89	06/30/1972		34,160	7.21	246,445	100.0%	34,160	246,445	
Pumping	2024	PUMP STATION-BALDWIN BEACH	06/30/1973		193,931	6.67	1,294,272	100.0%	193,931	1,294,272	
Pumping	2029	PUMP STATION-POPE BEACH	06/30/1974		136,050	6.26	851,793	100.0%	136,050	851,793	
Pumping	2030	PUMP STATION-JOHNSON/HWY 50	06/30/1976		215,726	5.27	1,136,314	100.0%	215,726	1,136,314	
Pumping	10017	LATHE	06/30/1981		5,853	3.58	20,942	100.0%	5,853	20,942	
Pumping	10019	TOOL PIPE CUTTER	06/30/1981		9,520	3.58	34,059	100.0%	9,520	34,059	
Pumping	2033	PUMP STATION-FLL & FORCE MAIN	06/30/1984		3,426,673	3.05	10,452,758	100.0%	3,426,673	10,452,758	
Pumping	10073	TESTER-COMPACTION	06/30/1986		5,324	2.94	15,676	100.0%	5,324	15,676	
Pumping	10084	EQUIPMENT- SURVEYING	06/30/1987		10,429	2.87	29,935	100.0%	10,429	29,935	
Pumping	2036	PUMP STATION-VENICE IMPRVMTS	06/30/1988	Grant	62,601	2.80	175,197	50.0%	31,301	87,599	
Pumping	10086	HYDRO-PORTABLE	06/30/1988	Grant	7,674	2.80	21,478	50.0%	3,837	10,739	
Pumping	2037	FORCE MAIN- VENICE DR	06/30/1990		37,750	2.67	100,893	100.0%	37,750	100,893	
Pumping	2048	IMPROVEMENTS- FLL SEWER SYSTEM	11/01/1992		1,282,034	2.54	3,252,534	100.0%	1,282,034	3,252,534	
Pumping	2049	FORCE MAIN- TAHOE KEYS RELOCAT	05/31/1993		986,792	2.43	2,395,386	100.0%	986,792	2,395,386	
Pumping	2053	PUMP STATION-STEVENSON	06/30/1995		46,166	2.31	106,719	100.0%	46,166	106,719	
Pumping	2054	PUMP STATION-PLIMPTON	06/30/1995		43,806	2.31	101,263	100.0%	43,806	101,263	
Pumping	2057	SEWER LINE-RIVER ROAD	06/30/1995		20,241	2.31	46,790	100.0%	20,241	46,790	
Pumping	2061	ROOF-AL TAHOE PUMP STATION	12/31/1995		16,266	2.31	37,601	100.0%	16,266	37,601	
Pumping	2062	ROOF-TAHOE KEYS PUMP STATION	12/31/1995		15,441	2.31	35,694	100.0%	15,441	35,694	
Pumping	2063	GENERATOR- AL TAHOE PS	12/31/1995		48,507	2.31	112,131	100.0%	48,507	112,131	
Pumping	2064	GENERATOR- UPPER TRUCKEE PS 95	12/31/1995		49,202	2.31	113,736	100.0%	49,202	113,736	
Pumping	2070	PUMP-GODWIN TRAILER MOUNTED	06/30/1996		34,157	2.25	76,865	100.0%	34,157	76,865	
Pumping	2076	GENERATOR- TRAILER MOUNTED 96	09/30/1996		47,322	2.25	106,490	100.0%	47,322	106,490	
Pumping	10141	TOOL PARTS WASHER	09/30/1996		5,554	2.25	12,497	100.0%	5,554	12,497	
Pumping	2081	PUMP STATION-SKI RUN 3/97	03/31/1997		867,113	2.17	1,882,317	100.0%	867,113	1,882,317	
Pumping	2082	FORCE MAIN- TAHOE KEYS 1997	06/30/1997		472,360	2.17	1,025,393	100.0%	472,360	1,025,393	
Pumping	2083	FORCE MAIN- PONDEROSA 1997	06/30/1997		203,180	2.17	441,060	100.0%	203,180	441,060	
Pumping	2084	PUMP STATION-AL TAHOE 1997	06/30/1997		1,234,963	2.17	2,680,839	100.0%	1,234,963	2,680,839	
Pumping	2085	PUMP-UPPER TRUCKEE PS #3 1997	12/31/1997		23,063	2.17	50,066	100.0%	23,063	50,066	
Pumping	2087	PUMP STATION-PONDEROSA 6/98	06/30/1998		1,087,416	2.14	2,323,066	100.0%	1,087,416	2,323,066	
Pumping	2089	VALVE-CONTROL LPPS 6/98	06/30/1998		17,151	2.14	36,639	100.0%	17,151	36,639	
Pumping	2092	ELECTRICAL SWITCH 400A AUTOXFR	09/30/1998		5,243	2.14	11,201	100.0%	5,243	11,201	
Pumping	2110	VFD- BIJOU SPS 3/01	03/31/2001		28,140	2.00	56,186	100.0%	28,140	56,186	
Pumping	2111	VFD- BIJOU SPS 3/01	03/31/2001		28,140	2.00	56,186	100.0%	28,140	56,186	
Pumping	2112	VFD-BIJOU SPS 3/01	03/31/2001		28,140	2.00	56,186	100.0%	28,140	56,186	
Pumping	2221	PUMP STATION-BIJOU EQUIP UPGR	06/30/2001		112,158	2.00	223,943	100.0%	112,158	223,943	
Pumping	2222	ROOF- BALDWIN PS	12/31/2001		4,950	2.00	9,884	100.0%	4,950	9,884	
Pumping	2223	ROOF- CAMP RICH PS	12/31/2001		4,950	2.00	9,884	100.0%	4,950	9,884	
Pumping	2224	ROOF- KIVA PS	12/31/2001		4,950	2.00	9,884	100.0%	4,950	9,884	
Pumping	2227	GENERATOR- FLL PS	12/31/2001		28,306	2.00	56,518	100.0%	28,306	56,518	
Pumping	10150	ALIGNMENT MACHINE	12/31/2001		14,667	2.00	29,286	100.0%	14,667	29,286	
Pumping	2231	SEWER LINE-BYPASS-TALLAC PS	03/31/2002		444,421	1.93	859,681	100.0%	444,421	859,681	
Pumping	2235	FLOW METER- ATPS	06/30/2002		7,595	1.93	14,691	100.0%	7,595	14,691	
Pumping	2243	SCADA CAMP RICH PS	09/30/2002		5,004	1.93	9,681	100.0%	5,004	9,681	
Pumping	2244	SCADA SUT PS	09/30/2002		5,638	1.93	10,906	100.0%	5,638	10,906	
Pumping	2246	MOTOR- TAHOE KEYS PS#1 REBUILD	12/31/2002		5,258	1.93	10,171	100.0%	5,258	10,171	
Pumping	2247	FUEL TANK-FALLEN LEAF LAKE	03/31/2003		11,259	1.89	21,272	100.0%	11,259	21,272	
Pumping	2249	PUMP STATION-JOHNSON REBUILD	09/30/2003		67,855	1.89	128,200	100.0%	67,855	128,200	
Pumping	2250	PAVING AL TAHOE PUMP STATION	12/31/2003		7,700	1.89	14,548	100.0%	7,700	14,548	
Pumping	2257	VFD- AL TAHOE PS	03/31/2004		92,723	1.78	164,816	100.0%	92,723	164,816	
Pumping	2258	GENERATOR- TROUT CREEK PS	03/31/2004		24,124	1.78	42,880	100.0%	24,124	42,880	
Pumping	2259	ROOF- UTSPS	06/30/2004		3,650	1.78	6,488	100.0%	3,650	6,488	
Pumping	2260	ROOF- TALLAC PS	06/30/2004		4,992	1.78	8,873	100.0%	4,992	8,873	
Pumping	2262	GENERATOR- JOHNSON PS	09/30/2004		34,048	1.78	60,521	100.0%	34,048	60,521	

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CATEGORY	ASSET #	DESCRIPTION	ACQUIRE DATE	CONTRIBUTED	ORIGINAL COST	ENR FACTOR	REPLACEMENT COST	% ELIGIBLE	ORIGINAL COST	REPLACEMENT COST NEW	
Pumping	2263	ROOF- TROUT CRK PUMP STN	12/31/2004		6,353	1.78	11,293	100.0%	6,353	11,293	
Pumping	2264	PUMP STN- GARDNER MTN	12/31/2004		1,292,283	1.78	2,297,049	100.0%	1,292,283	2,297,049	
Pumping	2266	GENERATOR- VENICE PS	06/30/2005		10,666	1.70	18,116	100.0%	10,666	18,116	
Pumping	2270	GENSET- TALLAC SPS	06/30/2005		21,875	1.70	37,155	100.0%	21,875	37,155	
Pumping	2271	REPL GENERATOR- CAMP RICHARDSO	06/30/2005		21,037	1.70	35,731	100.0%	21,037	35,731	
Pumping	2272	GENERATOR- BELLEVUE	09/30/2005		40,514	1.70	68,814	100.0%	40,514	68,814	
Pumping	2275	SCADA- BALDWIN BEACH PS	12/31/2005		6,558	1.70	11,138	100.0%	6,558	11,138	
Pumping	2277	SCADA- TAYLOR CREEK PS	03/31/2006		6,313	1.63	10,301	100.0%	6,313	10,301	
Pumping	2278	GENERATOR- PIONEER VILLAGE	03/31/2006		19,781	1.63	32,275	100.0%	19,781	32,275	
Pumping	2282	GENSET- KIVA SPS	06/30/2006		22,858	1.63	37,295	100.0%	22,858	37,295	
Pumping	2283	GENSET- BALDWIN SPS	06/30/2006		21,038	1.63	34,325	100.0%	21,038	34,325	
Pumping	10153	PIPE THREADER	06/30/2006		6,296	1.63	10,272	100.0%	6,296	10,272	
Pumping	2291	PUMP STN- UPPER TRUCKEE UPGRD	06/30/2007		34,138	1.59	54,190	100.0%	34,138	54,190	
Pumping	2296	ROOF- PIONEER VILLAGE PS	09/30/2007		2,100	1.59	3,333	100.0%	2,100	3,333	
Pumping	2297	ROOF- FALLEN LEAF LAKE PS	09/30/2007		3,945	1.59	6,262	100.0%	3,945	6,262	
Pumping	2298	IMPELLER- TROUT CREEK PS	12/31/2007		5,347	1.59	8,488	100.0%	5,347	8,488	
Pumping	2299	IMPELLER- TROUT CREEK PS	12/31/2007		5,347	1.59	8,488	100.0%	5,347	8,488	
Pumping	2300	BEECHER PS UPGRADE	12/31/2007		15,561	1.59	24,701	100.0%	15,561	24,701	
Pumping	2301	TAHOE KEYS PS UPGRADE	12/31/2007		47,995	1.59	76,186	100.0%	47,995	76,186	
Pumping	2302	GENERATOR- SAN MORITZ SPS	12/31/2007		24,841	1.59	39,431	100.0%	24,841	39,431	
Pumping	2305	PUMP #1 REBLD- AL TAHOE PS	06/30/2008		13,082	1.52	19,906	100.0%	13,082	19,906	
Pumping	2306	FLOWMETER- SO UPPER TRKEE PS	06/30/2008		5,327	1.52	8,106	100.0%	5,327	8,106	
Pumping	2307	PAVING- UPPER TRKEE PS	09/30/2008		10,542	1.52	16,042	100.0%	10,542	16,042	
Pumping	2309	PUMP-SPARE-TAYLOR SPS	12/31/2008		5,864	1.52	8,923	100.0%	5,864	8,923	
Pumping	2316	PUMP/MOTOR- FOREST MTN BS	06/30/2009		15,000	1.47	22,123	100.0%	15,000	22,123	
Pumping	2317	ROOF- SAN MORTIZ PS	06/30/2009		6,995	1.47	10,317	100.0%	6,995	10,317	
Pumping	2320	ROOF- SKI RUN SPS	06/30/2009		3,950	1.47	5,826	100.0%	3,950	5,826	
Pumping	2321	ES- FALLEN LEAF LAKE #11	06/30/2009		8,018	1.47	11,826	100.0%	8,018	11,826	
Pumping	2322	ES- FALLEN LEAF LAKE- #12	06/30/2009		8,018	1.47	11,826	100.0%	8,018	11,826	
Pumping	2323	ES- FALLEN LEAF LAKE- #14	06/30/2009		8,018	1.47	11,826	100.0%	8,018	11,826	
Pumping	2327	ROOF- BIJOU GEN BLDG	03/31/2010		3,288	1.44	4,724	100.0%	3,288	4,724	
Pumping	2329	PUMP #1 REHAB- AL TAHOE SPS	03/31/2010		11,131	1.44	15,993	100.0%	11,131	15,993	
Pumping	2337	PMP/MOTOR- BIJOU VAUGHAN CHPR	11/30/2012		16,353	1.36	22,219	100.0%	16,353	22,219	
Pumping	2338	PUMP/MTR #2 VENICE- RPL	02/28/2013		9,402	1.32	12,456	100.0%	9,402	12,456	
Pumping	2339	PUMP-SKI RUN SPS (RPR)	11/30/2013		15,827	1.32	20,968	100.0%	15,827	20,968	
Pumping	2341	PUMP #1- SKI RUN- REBUILT	06/30/2014		6,008	1.29	7,749	100.0%	6,008	7,749	
Pumping	2342	PUMP- MTR#1 VENICE-RPLC	06/30/2014		10,638	1.29	13,719	100.0%	10,638	13,719	
Pumping	2343	GENERATOR- BIJOU PS 12/14 RPLC	02/28/2015		46,756	1.26	58,802	100.0%	46,756	58,802	
Pumping	2344	PUMP- SPARE- PONDEROSA SPS	05/31/2015		9,157	1.26	11,516	100.0%	9,157	11,516	
Pumping	2345	FORCE MAIN BYPASS- TAHOE KEYS	05/31/2015		144,206	1.26	181,357	100.0%	144,206	181,357	
Pumping	2346	GENERATOR- STANFORD CAMP	11/30/2015		18,255	1.26	22,958	100.0%	18,255	22,958	
Pumping	2347	IMPELLER- SPARE-SWR PS	11/30/2015		6,916	1.26	8,698	100.0%	6,916	8,698	
Pumping	2348	PUMP#3- AL TAHOE SPS	05/31/2016		18,808	1.22	23,007	100.0%	18,808	23,007	
Pumping	2349	GENERATOR- REPL TAHOE KEYS PS	05/31/2016		64,382	1.22	78,756	100.0%	64,382	78,756	
Pumping	2350	PUMP #1-GARDNER MTN PS REPL	05/31/2016		9,475	1.22	11,591	100.0%	9,475	11,591	
Pumping	2351	PUMP #2- GARDNER MTN PS REPL	05/31/2016		9,451	1.22	11,561	100.0%	9,451	11,561	
Pumping	2352	PUMP- GARDNER MTN PS- SPARE	05/31/2016		9,475	1.22	11,591	100.0%	9,475	11,591	
Pumping	2353	PUMP #1 BIJOU- RPL	02/28/2017		14,451	1.18	17,112	100.0%	14,451	17,112	
Pumping	2354	DRIVEWAY- JOHNSON SPS (NEW)	02/28/2017		7,092	1.18	8,398	100.0%	7,092	8,398	
Pumping	2355	TROUT CRK RES-BELLEVUE PS	06/30/2017		1,530,836	1.18	1,812,735	100.0%	1,530,836	1,812,735	
Pumping	2356	FLL ELECTRICAL PUMP ST#5	06/30/2017		81,366	1.18	96,349	100.0%	81,366	96,349	
Pumping	2357	FLL ELECTRICAL PMP ST #6	06/30/2017		30,507	1.18	36,125	100.0%	30,507	36,125	
Pumping	2358	FLL MAIN SPS PUMPS/FL6MS	06/30/2017		562,096	1.18	665,604	100.0%	562,096	665,604	
Pumping	2359	SCADA RTU VENICE	11/30/2017		5,669	1.18	6,713	100.0%	5,669	6,713	
Pumping	2360	SCADA RTU SAN MORITZ RPLC	11/30/2017		5,669	1.18	6,713	100.0%	5,669	6,713	
Pumping	2361	VFD SKI RUN PMP#2 RPL	11/30/2017		5,490	1.18	6,501	100.0%	5,490	6,501	
Pumping	2362	TAHOE KEYS SWR SLIPLINING PRJ	11/30/2017		130,284	1.18	154,275	100.0%	130,284	154,275	

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Pumping	2363	PUMP #2 RBLD- AL TAHOE SPS	05/31/2018		26,283	1.14	30,049	100.0%	26,283	30,049	
Pumping	2364	PUMP #3 JOHNSON SPS- RBLD	05/31/2018		8,342	1.14	9,537	100.0%	8,342	9,537	
Pumping	2365	PUMP #2- SPARE AL TAHOE SPS	05/31/2018		59,386	1.14	67,895	100.0%	59,386	67,895	
Pumping	2366	VFD SKI RUN PMP#1- RPL	06/30/2018		5,485	1.14	6,271	100.0%	5,485	6,271	
Pumping	2367	FLL VACUUM VALVE ST#3 FL4	06/30/2018		188,374	1.14	215,366	100.0%	188,374	215,366	
Pumping	2368	MANHOLE #1- AL TAHOE SPS REHAB	06/30/2018		60,367	1.14	69,017	100.0%	60,367	69,017	
Pumping	2369	FLL SWR PMP ST12- UPGRADE FL12	06/30/2018		19,181	1.14	21,929	100.0%	19,181	21,929	
Pumping	2370	FALLEN LEAF LK SWR PMP ST9 UPG	06/30/2018		38,669	1.14	44,210	100.0%	38,669	44,210	
Pumping	2371	FALLEN LEAF LK SWR PMP ST8 UPG	06/30/2018		64,963	1.14	74,272	100.0%	64,963	74,272	
Pumping	2372	Roof, Bijou SPS-Rpl	02/28/2019		5,716	1.12	6,408	100.0%	5,716	6,408	
Pumping	2373	Vault Rehab - Stateline SPS	02/28/2019		5,313	1.12	5,956	100.0%	5,313	5,956	
Pumping	2374	Pump #1 -AL TAHOE SPS-SPARE	04/30/2019		23,861	1.12	26,749	100.0%	23,861	26,749	
Pumping	2375	Pump #1, Tahoe Keys SPS-Dry Pit	04/30/2019		76,500	1.12	85,761	100.0%	76,500	85,761	
Pumping	2376	Pump #1, Trout Creek PS-Rpl	04/30/2019		25,871	1.12	29,003	100.0%	25,871	29,003	
Pumping	2377	Pipeliner, Al Tahoe SPS Inlet	04/30/2019		31,569	1.12	35,391	100.0%	31,569	35,391	
Pumping	2378	Force Main, Al Tahoe St#1	06/30/2019		641,437	1.12	719,087	100.0%	641,437	719,087	
Pumping	2379	Force Main, Al Tahoe St#2	06/30/2019		284,736	1.12	319,204	100.0%	284,736	319,204	
Pumping	2380	Pump#2, Trout Creek SPS Rpl	02/29/2020		13,917	1.10	15,351	100.0%	13,917	15,351	
Pumping	2381	Motor - Pump#2 Trout Creek SPS	02/29/2020		11,912	1.10	13,140	100.0%	11,912	13,140	
Pumping	2382	Pump#2, Tallac SPS	02/29/2020		30,696	1.10	33,859	100.0%	30,696	33,859	
Pumping	2383	VFD-BIJOU SPS SPARE	11/30/2020		5,477	1.10	6,041	100.0%	5,477	6,041	
Pumping	2384	PUMP #3 - BIJOU SPS	11/30/2020		7,682	1.10	8,473	100.0%	7,682	8,473	
Pumping	2385	FORCE MAIN BYPASS - TAHOE KEYS 2020	11/30/2020		230,790	1.10	254,570	100.0%	230,790	254,570	
Pumping	2386	FORCE MAIN BYPASS - UPPER TRUCKEE	11/30/2020		243,592	1.10	268,690	100.0%	243,592	268,690	
Pumping	2387	BELLEVUE SPS - BMP	02/28/2021		43,734	1.00	43,734	100.0%	43,734	43,734	
Pumping	2388	BIJOU SPS - BMP	02/28/2021		43,734	1.00	43,734	100.0%	43,734	43,734	
Pumping	2389	PONDEROSA SPS - BMP	02/28/2021		43,734	1.00	43,734	100.0%	43,734	43,734	
Pumping	2390	SKI RUN SPS - BMP	02/28/2021		43,734	1.00	43,734	100.0%	43,734	43,734	
Pumping	2391	MOTOR-TAHOE KEYS PS#1 RBLD	02/28/2021		26,749	1.00	26,749	100.0%	26,749	26,749	
Tools	10155	MOWER- FIELD (BRUSH HOG)	09/30/2007		2,714	1.59	4,308	0.0%	0	0	
Tools	10156	BANDSAW- REPL	09/30/2008		8,648	1.52	13,160	0.0%	0	0	
Tools	10161	DIESEL SMOG MACHINE	03/31/2009		5,183	1.47	7,645	0.0%	0	0	
Tools	10159	COMPRESSOR- SURGE	06/30/2009		5,320	1.47	7,846	0.0%	0	0	
Tools	10160	MOWER- SIDE (BUSHHOG)	06/30/2009		7,450	1.47	10,988	0.0%	0	0	
Tools	10164	COMPRESSOR- AIR 1WD46	06/30/2010		6,872	1.44	9,873	0.0%	0	0	
Tools	10166	TRACTOR RAKE- DVR	03/31/2011		4,350	1.39	6,063	0.0%	0	0	
Tools	10167	MOWER- SLOPE- DVR	03/31/2011		47,379	1.39	66,034	0.0%	0	0	
Tools	10168	EJECTION SCRAPER	11/30/2012		18,731	1.36	25,449	0.0%	0	0	
Tools	10169	OFFSET DISK	11/30/2012		11,009	1.36	14,957	0.0%	0	0	
Tools	10170	IN-GROUND TRUCK LIFT	11/30/2015		5,877	1.26	7,390	0.0%	0	0	
Tools	10171	RESPIRATOR FIT	11/30/2016		12,415	1.22	15,186	0.0%	0	0	
Tools	10172	HOIST - CONFINED SPACE	02/28/2018		10,883	1.14	12,442	0.0%	0	0	
Tools	10173	TOOLBOX	02/28/2018		7,536	1.14	8,616	0.0%	0	0	
Tools	10174	Conduit Bender	02/28/2019		6,967	1.12	7,810	0.0%	0	0	
Tools	10175	Locating Equipment-Rpl	02/28/2019		7,429	1.12	8,329	0.0%	0	0	
Tools	10176	SEWER LINE RAPID ASSESSMENT TOOL	11/30/2019		24,999	1.12	28,025	0.0%	0	0	
Tools	10177	LASER ALIGNMENT TOOL	11/30/2019		9,779	1.12	10,963	0.0%	0	0	
Tools	10178	LOCATING EQUIPMENT - RPL	11/30/2019		5,768	1.12	6,466	0.0%	0	0	
Treatment	3070	EMERGENCY RETENTION BASIN	06/30/1963		249,918	14.04	3,508,006	100.0%	249,918	3,508,006	
Treatment	3000	PLANT EXPANSION TO 7.5MGD	06/30/1968	Grant	350,000	10.95	3,832,424	50.0%	100	1,916,212	
Treatment	3012	PLANT EXPANSION	06/30/1968	Grant	1,652,755	10.95	18,097,313	50.0%	826,378	9,048,656	
Treatment	3071	FORCE MAIN- ERB TO PLANT	06/30/1968		73,644	10.95	806,382	100.0%	73,644	806,382	
Treatment	3004	CLARIFIER #2 SECONDARY/CHEMICL	06/30/1976		371,816	5.27	1,958,499	100.0%	371,816	1,958,499	
Treatment	3073	FENCE ERB	06/30/1977		13,607	4.91	66,804	100.0%	13,607	66,804	
Treatment	3018	BLDG- CAUSTIC	06/30/1981		34,088	3.58	121,956	100.0%	34,088	121,956	
Treatment	3074	REMODELING-ERB 83	06/30/1983	Grant	153,757	3.11	478,250	50.0%	76,878	239,125	
Treatment	3075	EMERGENCY PS & BYPASS LINE	06/30/1983	Grant	924,432	3.11	2,875,380	50.0%	462,216	1,437,690	

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Treatment	3076	ELECTRICAL CONDUIT/CONDUCTORS	06/30/1983	Grant	1,245,180	3.11	3,873,041	50.0%	622,590	1,936,521
Treatment	3078	REMODEL EMER GENERATOR BLDG	06/30/1983	Grant	165,730	3.11	515,491	50.0%	82,865	257,745
Treatment	3043	MONITORING-ERB-GROUND WATER	06/30/1987		18,428	2.87	52,897	100.0%	18,428	52,897
Treatment	3053	EQUIPMENT- FILTER BLDG	06/30/1988	Grant	921,721	2.80	2,579,555	50.0%	460,861	1,289,777
Treatment	3055	ELECTRICAL DUCT BANK	06/30/1988	Grant	561,184	2.80	1,570,545	50.0%	280,592	785,273
Treatment	3056	AERATION SYS & TNK AB3	06/30/1988	Grant	1,406,935	2.80	3,937,488	50.0%	703,467	1,968,744
Treatment	3058	BLDG- BLOWER	06/30/1988	Grant	1,168,364	2.80	3,269,816	50.0%	584,182	1,634,908
Treatment	3059	EQUIPMENT- BLOWER BLDG	06/30/1988	Grant	700,667	2.80	1,960,906	50.0%	350,333	980,453
Treatment	3060	ELECTRICAL BLOWER BLDG	06/30/1988	Grant	352,443	2.80	986,357	50.0%	176,222	493,179
Treatment	3061	PUMPS & PIPING	06/30/1988	Grant	434,414	2.80	1,215,762	50.0%	217,207	607,881
Treatment	3062	PUMPS-RAS PIPING ELECTRICAL	06/30/1988	Grant	222,442	2.80	622,531	50.0%	111,221	311,266
Treatment	3065	CLARIFIER- YARD BOXES	06/30/1988	Grant	2,171,102	2.80	6,076,107	50.0%	1,085,551	3,038,053
Treatment	3066	FUEL TANK-PRIMARY CLARIFIER	06/30/1988	Grant	38,613	2.80	108,063	50.0%	19,306	54,032
Treatment	3067	SURGE TANK	06/30/1988	Grant	154,360	2.80	431,998	50.0%	77,180	215,999
Treatment	3068	PUMP STATION-EQUALIZATION BAS	06/30/1988	Grant	166,318	2.80	465,463	50.0%	83,159	232,731
Treatment	3069	BALLAST PONDS	06/30/1988	Grant	1,307,802	2.80	3,660,050	50.0%	653,901	1,830,025
Treatment	3092	PUMP-PLANT SUBMERSIBLE	06/30/1989		5,830	2.74	15,977	100.0%	5,830	15,977
Treatment	3090	BINS-CARBON TRANSPORT	06/30/1992		19,388	2.54	49,187	100.0%	19,388	49,187
Treatment	3104	ODOR SCRUBBER & WET WELL DOORS	11/30/1993		11,302	2.43	27,435	100.0%	11,302	27,435
Treatment	3113	PIPELINE ERB 30" (CHINQUAPIN)	06/30/1996		1,467,239	2.25	3,301,810	100.0%	1,467,239	3,301,810
Treatment	3114	FILTER CELL ARRANGEMENT 97	06/30/1997		51,048	2.17	110,814	100.0%	51,048	110,814
Treatment	3115	GENERATOR- ERB STANDBY PWR 96	06/30/1997		2,578,016	2.17	5,596,320	100.0%	2,578,016	5,596,320
Treatment	3117	ROOF- FILTER BLDG 6/98	06/30/1998		18,226	2.14	38,937	100.0%	18,226	38,937
Treatment	3119	ALARM SYSTEM FIRE FILTER BLDG	09/30/1998		8,116	2.14	17,338	100.0%	8,116	17,338
Treatment	3124	FUEL TANK-BLOWER BLDG	06/30/1999		6,936	2.09	14,479	100.0%	6,936	14,479
Treatment	3145	EQUIPMENT- FILTER BLDG	06/30/2001		5,110	2.00	10,203	100.0%	5,110	10,203
Treatment	3147	SPILL CONTAINMENT- PLANT	06/30/2001		59,080	2.00	117,964	100.0%	59,080	117,964
Treatment	3162	PUMP-PLANT SELF PRIMING	12/31/2002		42,405	1.93	82,028	100.0%	42,405	82,028
Treatment	3166	FUEL TANK-PLANT-500 GALLON	03/31/2003		6,745	1.89	12,743	100.0%	6,745	12,743
Treatment	3171	COVER- PRIMARY #1	06/30/2004		813,042	1.78	1,445,192	100.0%	813,042	1,445,192
Treatment	3172	COVER- PRIMARY #2	06/30/2004		813,041	1.78	1,445,191	100.0%	813,041	1,445,191
Treatment	3173	SLUDGE HANDLING FACILITY	06/30/2004		7,402,983	1.78	13,158,893	100.0%	7,402,983	13,158,893
Treatment	3174	TANK- SLUDGE	06/30/2004		514,964	1.78	915,355	100.0%	514,964	915,355
Treatment	3176	SODIUM HYPOCHLORITE CONVRSN	03/31/2005		1,757,540	1.70	2,985,184	100.0%	1,757,540	2,985,184
Treatment	3184	VALVE #1- BREAKPOINT	06/30/2007		8,454	1.59	13,420	100.0%	8,454	13,420
Treatment	3186	PUMP- ODOR SCRUBBER	03/31/2008		9,286	1.52	14,130	100.0%	9,286	14,130
Treatment	3187	FLOCK BASIN BYPASS	06/30/2008		5,678	1.52	8,640	100.0%	5,678	8,640
Treatment	3188	PUMP- POLYMER- REPL	06/30/2008		15,647	1.52	23,810	100.0%	15,647	23,810
Treatment	3190	PUMP- FILTER CHEMICALS	06/30/2009		8,971	1.47	13,232	100.0%	8,971	13,232
Treatment	3191	PUMP- FILTER CHEMICALS	06/30/2009		8,971	1.47	13,232	100.0%	8,971	13,232
Treatment	3192	PUMP REPL- POLYMER	06/30/2009		14,956	1.47	22,058	100.0%	14,956	22,058
Treatment	3193	FINAL EXPORT PUMPS REPL	03/31/2010		8,695,488	1.44	12,493,397	100.0%	8,695,488	12,493,397
Treatment	3195	GIS- PLANT	06/30/2010		132,307	1.44	190,095	100.0%	132,307	190,095
Treatment	3196	SCADA UPGRADE- OPS	06/30/2010		6,518	1.44	9,365	100.0%	6,518	9,365
Treatment	3197	SCADA UPGRADE- OPS	06/30/2010		6,518	1.44	9,365	100.0%	6,518	9,365
Treatment	3199	PRIMARY DRIVE- REBUILD	03/31/2011		50,750	1.39	70,733	100.0%	50,750	70,733
Treatment	3201	CENTRIFUGES- REBUILD	06/30/2011		56,254	1.39	78,404	100.0%	56,254	78,404
Treatment	3202	SCADA- PLANT SYSTEM	06/30/2011		76,038	1.39	105,978	100.0%	76,038	105,978
Treatment	3203	ERB LINER- REPLACEMENT	11/30/2011		1,453,445	1.39	2,025,738	100.0%	1,453,445	2,025,738
Treatment	3204	VFD REPLACEMENT CENTRIFUGE	06/30/2012		8,362	1.36	11,362	100.0%	8,362	11,362
Treatment	3205	REBLD- SECONDARY CLARIFIER DR	06/30/2012		50,413	1.36	68,496	100.0%	50,413	68,496
Treatment	3206	PLANT DRAIN PUMP- RPLC	11/30/2012		22,556	1.36	30,647	100.0%	22,556	30,647
Treatment	3207	ODOR SCRUBBER-BIO SCRIB PMP	05/31/2013		10,966	1.32	14,527	100.0%	10,966	14,527
Treatment	3208	FILTER 5&6- REHAB	06/30/2013		1,432,134	1.32	1,897,239	100.0%	1,432,134	1,897,239
Treatment	3209	SCADA UPGRADE OPS	06/30/2013		6,518	1.32	8,635	100.0%	6,518	8,635
Treatment	3210	SCADA UPGRADE OPS	06/30/2013		6,518	1.32	8,635	100.0%	6,518	8,635
Treatment	3211	SCADA UPGRADE OPS	06/30/2013		6,518	1.32	8,635	100.0%	6,518	8,635

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								ENR-CCI	12,647.00	November
CATEGORY	ASSET #	DESCRIPTION	ACQUIRE DATE	CONTRIBUTED	ORIGINAL COST	ENR FACTOR	REPLACEMENT COST	% ELIGIBLE	ORIGINAL COST	REPLACEMENT COST NEW
Treatment	3212	CENTRIFUGE- REBUILD	11/30/2013		23,385	1.32	30,979	100.0%	23,385	30,979
Treatment	3215	SLUDGE GRINDER- RPLC	06/30/2014		27,140	1.29	35,002	100.0%	27,140	35,002
Treatment	3216	CATHODIC PROTECTION	06/30/2014		363,066	1.29	468,227	100.0%	363,066	468,227
Treatment	3217	PLANT- SCADA SYSTEM	06/30/2014		7,923	1.29	10,218	100.0%	7,923	10,218
Treatment	3218	HEADWORKS IMPROVEMENT	06/30/2014		13,054,074	1.29	16,835,170	100.0%	13,054,074	16,835,170
Treatment	3219	RAS PUMP	06/30/2015		11,281	1.26	14,188	100.0%	11,281	14,188
Treatment	3220	VFD- RAS PUMP #2	11/30/2015		6,945	1.26	8,734	100.0%	6,945	8,734
Treatment	3221	PUMP- SYS- LWR SHOP SWR	11/30/2015		8,785	1.26	11,048	100.0%	8,785	11,048
Treatment	3222	VFD- PLANT RPLC	11/30/2015		6,886	1.26	8,661	100.0%	6,886	8,661
Treatment	3223	RAS PUMP	11/30/2015		17,636	1.26	22,180	100.0%	17,636	22,180
Treatment	3224	STARTER- BLOWER BUILDING	02/29/2016		7,241	1.22	8,857	100.0%	7,241	8,857
Treatment	3225	RAS PUMP	02/29/2016		14,669	1.22	17,944	100.0%	14,669	17,944
Treatment	3226	VFD- RAS PUMP #1	05/31/2016		6,981	1.22	8,539	100.0%	6,981	8,539
Treatment	3227	CENTRIFUGE- PLC CPU	06/30/2016		5,644	1.22	6,904	100.0%	5,644	6,904
Treatment	3228	AERATION BASIN #1 REHAB	06/30/2016		1,178,278	1.22	1,441,338	100.0%	1,178,278	1,441,338
Treatment	3229	CLARIFIER- PRIMARY #2 REHAB	06/30/2016		862,919	1.22	1,055,573	100.0%	862,919	1,055,573
Treatment	3230	SUMP PUMP- POND#2 RPL	05/31/2017		8,233	1.18	9,749	100.0%	8,233	9,749
Treatment	3231	CENTRIFUGES- REBUILD	05/31/2017		47,177	1.18	55,864	100.0%	47,177	55,864
Treatment	3232	BLOWER #1- REPAIR	11/30/2017		27,965	1.18	33,114	100.0%	27,965	33,114
Treatment	3233	CENTRIFUGE- PLC CPU SPARE	02/28/2018		6,444	1.14	7,368	100.0%	6,444	7,368
Treatment	3234	BLOWER AERATION BASIN#3 RBLD	02/28/2018		21,559	1.14	24,648	100.0%	21,559	24,648
Treatment	3235	PRIMARY CLARIFIER #1 REHAB	02/28/2018		829,139	1.14	947,948	100.0%	829,139	947,948
Treatment	3236	AERATION BASIN #2 REHAB	02/28/2018		1,282,855	1.14	1,466,678	100.0%	1,282,855	1,466,678
Treatment	3238	Pipeline RAS 14"	02/28/2019		6,204	1.12	6,955	100.0%	6,204	6,955
Treatment	3239	Pump, Sludge Rebuild	02/28/2019		8,434	1.12	9,455	100.0%	8,434	9,455
Treatment	3240	Centrifuge, Rebuild	02/28/2019		39,620	1.12	44,416	100.0%	39,620	44,416
Treatment	3241	Air Flow Meter, Aeration Basin #1	02/28/2019		5,466	1.12	6,128	100.0%	5,466	6,128
Treatment	3242	Air Flow Meter, Aeration Basin #2	02/28/2019		5,466	1.12	6,128	100.0%	5,466	6,128
Treatment	3243	Air Flow Meter, Blower Building	02/28/2019		7,024	1.12	7,874	100.0%	7,024	7,874
Treatment	3244	Secondary Effluent Piping Improvements	06/30/2019		773,647	1.12	867,301	100.0%	773,647	867,301
Treatment	3245	Aeration Basin #1, Concrete Coating	06/30/2019		11,201	1.12	12,556	100.0%	11,201	12,556
Treatment	3246	Aeration Basin #2, Concrete Coating	06/30/2019		11,201	1.12	12,556	100.0%	11,201	12,556
Treatment	3247	Primary Clarifier #1, Concrete Coating	06/30/2019		10,377	1.12	11,634	100.0%	10,377	11,634
Treatment	3248	Primary Clarifier #2, Concrete Coating	06/30/2019		10,377	1.12	11,634	100.0%	10,377	11,634
Treatment	3249	Aeration Basin #3, Concrete Coating	06/30/2019		11,201	1.12	12,556	100.0%	11,201	12,556
Treatment	3250	Ballast Pond #1, Concrete Coating	06/30/2019		44,898	1.12	50,333	100.0%	44,898	50,333
Treatment	3251	Ballast Pond #2, Concrete Coating	06/30/2019		48,979	1.12	54,908	100.0%	48,979	54,908
Treatment	3252	Secondary Clarifier #1, Concrete Coating	06/30/2019		10,365	1.12	11,619	100.0%	10,365	11,619
Treatment	3253	Secondary Clarifier #2, Concrete Coating	06/30/2019		10,365	1.12	11,619	100.0%	10,365	11,619
Treatment	3254	Secondary Clarifier #3, Concrete Coating	06/30/2019		10,365	1.12	11,619	100.0%	10,365	11,619
Treatment	3255	VFD, BIO BLDG CENTRIFUGE - SPARE	11/30/2019		5,486	1.12	6,150	100.0%	5,486	6,150
Treatment	3256	PUMP, BIOSOLIDS WASTE SITE PS	11/30/2019		5,142	1.12	5,764	100.0%	5,142	5,764
Treatment	3257	Pump, Site Waste	02/29/2020		5,373	1.10	5,927	100.0%	5,373	5,927
Treatment	3258	ERB LINER - REPAIR	06/30/2020		5,838	1.10	6,439	100.0%	5,838	6,439
Treatment	3259	EMERGENCY PUMP ST REHAB	06/30/2020		510,393	1.10	562,981	100.0%	510,393	562,981
Treatment	3260	GENERATOR, TREATMENT PLANT RPL	06/30/2020		6,215,153	1.10	6,855,529	100.0%	6,215,153	6,855,529
Treatment	3261	ERB LINER - REPAIR	11/30/2020		5,838	1.10	6,439	100.0%	5,838	6,439
Treatment	3262	BLOWER #2 - REBUILD	11/30/2020		44,153	1.10	48,702	100.0%	44,153	48,702
Treatment	3263	CENTRIFUGE #2-RBLD/MOTOR RPLC	05/31/2021		94,164	1.00	94,164	100.0%	94,164	94,164
Vehicles	11013	VEHICLE CAMEL #10	06/30/1984		147,063	3.05	448,601	0.0%	0	0
Vehicles	11042	VEHICLE TRUCK #1	06/30/1988		16,670	2.80	46,654	0.0%	0	0
Vehicles	11064	VEHICLE TRUCK #60	06/30/1992		26,219	2.54	66,517	0.0%	0	0
Vehicles	11076	VEHICLE TRUCK #2 1997	06/30/1997		28,500	2.17	61,868	0.0%	0	0
Vehicles	11079	VEHICLE TRACTOR #9 1997	11/01/1997		60,560	2.17	131,462	0.0%	0	0
Vehicles	11080	VEHICLE TRUCK #52S 6/98	06/30/1998		23,376	2.14	49,939	0.0%	0	0
Vehicles	11081	VEHICLE CAR #7 3/99	03/31/1999		21,571	2.09	45,026	0.0%	0	0
Vehicles	11093	VEHICLE TRUCK #71 3/01	03/31/2001		29,781	2.00	59,464	0.0%	0	0

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CATEGORY	ASSET #	DESCRIPTION	ACQUIRE DATE	CONTRIBUTED	ORIGINAL COST	ENR FACTOR	REPLACEMENT COST	ENR-CCI		November	
								% ELIGIBLE	12,647.00	ORIGINAL COST	REPLACEMENT COST NEW
Vehicles	11095	VEHICLE TRUCK #28	12/31/2001		26,613	2.00	53,137	0.0%		0	0
Vehicles	11096	VEHICLE TRUCK #21	06/30/2002		29,582	1.93	57,224	0.0%		0	0
Vehicles	11097	VEHICLE TRUCK #14	06/30/2002		25,241	1.93	48,825	0.0%		0	0
Vehicles	11101	VEHICLE TRUCK #73	06/30/2002		27,888	1.93	53,946	0.0%		0	0
Vehicles	11104	VEHICLE VAN CUES TV #63	12/31/2002		70,297	1.93	135,982	0.0%		0	0
Vehicles	11105	VEHICLE ATV KAWASAKI MULE #66	12/31/2002		12,528	1.93	24,234	0.0%		0	0
Vehicles	11106	VEHICLE ATV KAWASAKI MULE #	03/31/2003		8,461	1.89	15,985	0.0%		0	0
Vehicles	11107	VEHICLE TRUCK #38	03/31/2003		20,384	1.89	38,511	0.0%		0	0
Vehicles	11108	VEHICLE- TRUCK #70 2004	03/31/2004		21,404	1.78	38,046	0.0%		0	0
Vehicles	11110	VEHICLE- TRUCK #62 2004 EXCAB	03/31/2004		20,707	1.78	36,806	0.0%		0	0
Vehicles	11111	VEHICLE- TRUCK #36	09/30/2004		83,102	1.78	147,715	0.0%		0	0
Vehicles	11112	ENGINE- TRUCK #17	09/30/2004		5,285	1.78	9,395	0.0%		0	0
Vehicles	11113	VEHICLE- TRUCK #76	09/30/2004		21,376	1.78	37,995	0.0%		0	0
Vehicles	11115	VEHICLE- BACKHOE #29	12/31/2004		85,815	1.78	152,536	0.0%		0	0
Vehicles	11116	VEHICLE #78- FORKLIFT	03/31/2005		23,595	1.70	40,076	0.0%		0	0
Vehicles	11117	VEHICLE #79- QUAD ATV	03/31/2005		8,495	1.70	14,429	0.0%		0	0
Vehicles	11118	VEHICLE TRUCK #27	06/30/2005		104,011	1.70	176,663	0.0%		0	0
Vehicles	11120	VEHICLE- TRUCK 50 (REPL)	09/30/2005		23,283	1.70	39,547	0.0%		0	0
Vehicles	11122	VEHICLE- TRUCK 30S	12/31/2006		16,283	1.63	26,568	0.0%		0	0
Vehicles	11123	VEHICLE #18	12/31/2006		17,562	1.63	28,654	0.0%		0	0
Vehicles	11124	SKIDSTEER	12/31/2006		55,955	1.63	91,298	0.0%		0	0
Vehicles	11125	VEHICLE- TRUCK 16 REPL- PUMPS	09/30/2007		27,281	1.59	43,306	0.0%		0	0
Vehicles	11126	VEHICLE- TRUCK 74 REPL- OPS	09/30/2007		25,461	1.59	40,415	0.0%		0	0
Vehicles	11127	VEHICLE- TRUCK 19- REPL	03/31/2008		26,509	1.52	40,338	0.0%		0	0
Vehicles	11128	VEHICLE- TRK 11	03/31/2008		30,926	1.52	47,060	0.0%		0	0
Vehicles	11131	VEHICLE-TRUCK #56	12/31/2008		70,223	1.52	106,858	0.0%		0	0
Vehicles	11134	VEHICLE #26- FORKLIFT- S&R RPL	03/31/2009		59,870	1.47	88,303	0.0%		0	0
Vehicles	11135	VEHICLE- TRUCK #59	03/31/2010		20,291	1.44	29,153	0.0%		0	0
Vehicles	11137	VEHICLE- TRK 46 (REPL)	03/31/2011		21,023	1.39	29,300	0.0%		0	0
Vehicles	11138	VEHICLE- TRK 51 (REPL)	03/31/2011		35,382	1.39	49,314	0.0%		0	0
Vehicles	11139	VEHICLE- TRK 49 (REPL)	03/31/2011		21,980	1.39	30,634	0.0%		0	0
Vehicles	11140	DIESEL PARTICULATE FLTR- REGEN	03/31/2011		7,989	1.39	11,134	0.0%		0	0
Vehicles	11141	DIESEL PARTICULATE FLTR- TRK36	03/31/2011		15,033	1.39	20,952	0.0%		0	0
Vehicles	11143	VEHICLE- TRK 4 4X4	06/30/2011		39,034	1.39	54,404	0.0%		0	0
Vehicles	11144	DIESEL PARTICULATE FLTR-TRK24	11/30/2011		14,495	1.39	20,202	0.0%		0	0
Vehicles	11145	VEHICLE- TRK 53 (REPL)	02/29/2012		186,541	1.36	253,454	0.0%		0	0
Vehicles	11146	DIESEL PARTICULATE FLTR-TRK8	05/31/2012		14,495	1.36	19,694	0.0%		0	0
Vehicles	11147	DIESEL PARTICULATE FLTR-TRK12	05/31/2012		14,495	1.36	19,694	0.0%		0	0
Vehicles	11148	DIESEL PARTIC FILTER TRK 58	06/30/2012		14,795	1.36	20,102	0.0%		0	0
Vehicles	11149	VEHICLE- TRUCK #20 (REPL)	11/30/2012		27,658	1.36	37,580	0.0%		0	0
Vehicles	11150	VEHICLE- TRUCK 52(RPLC)	06/30/2013		20,528	1.32	27,195	0.0%		0	0
Vehicles	11151	VEHICLE- TRUCK 71 (RPLC)	06/30/2013		27,502	1.32	36,434	0.0%		0	0
Vehicles	11152	VEHICLE- TRK#20 SNOWPLOW	11/30/2013		7,578	1.32	10,040	0.0%		0	0
Vehicles	11153	DIESEL PARTICULATE FLTR-TRK#27	11/30/2013		17,250	1.32	22,853	0.0%		0	0
Vehicles	11154	VEHICLE- TRK#30- RPLC	05/03/2014		19,418	1.29	25,043	0.0%		0	0
Vehicles	11155	VEHICLE- TRK#44- RPLC	06/30/2014		34,591	1.29	44,610	0.0%		0	0
Vehicles	11156	STREET SWEEPER-SKIDSTER ATTCH	11/30/2014		5,089	1.29	6,563	0.0%		0	0
Vehicles	11157	VEHICLE- TRK#70 RPLC (4X4)	05/31/2015		23,059	1.26	29,000	0.0%		0	0
Vehicles	11158	VEHICLE- TRK#42- RPLC- 4X4	05/31/2015		23,032	1.26	28,966	0.0%		0	0
Vehicles	11159	VEHICLE- TRK#28 REPL- 4X4	05/31/2016		33,213	1.22	40,628	0.0%		0	0
Vehicles	11160	VEHICLE- TRUCK#12- RPL	05/31/2017		376,797	1.18	446,183	0.0%		0	0
Vehicles	11161	VEHICLE- RANGER #54- RPL	05/31/2017		24,266	1.18	28,735	0.0%		0	0
Vehicles	11162	VEHICLE - BOBCAT #65	11/30/2017		84,662	1.18	100,252	0.0%		0	0
Vehicles	11163	VEHICLE TRK#53-RPL ENG/TRANI	11/30/2017		5,503	1.18	6,516	0.0%		0	0
Vehicles	11164	VEHICLE- TRK#58 RPL- HYDRO	11/30/2017		256,253	1.18	303,441	0.0%		0	0
Vehicles	11165	VEHICLE- TRUCK #68 RPL	02/28/2018		44,918	1.14	51,355	0.0%		0	0
Vehicles	11166	VEHICLE- CAMERA TRUCK #6	02/28/2018		303,934	1.14	347,486	0.0%		0	0

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Vehicles	11167	Vehicle, Cart-Ranger XP900	04/30/2019		13,154	1.12	14,746	0.0%	0	0	
Vehicles	11168	Truck #4, Improvements	06/30/2019		8,016	1.12	8,987	0.0%	0	0	
Vehicles	11169	VEHICLE-BOBCAT #66	06/30/2020		84,458	1.10	93,160	0.0%	0	0	
Vehicles	11170	VEHICLE, TRACTOR #91	11/30/2020		152,311	1.10	168,005	0.0%	0	0	
Land/Easements	13000	LAND & EASEMENTS 1956	06/30/1956		709,355	18.28	12,964,180	100.0%	709,355	12,964,180	
Land/Easements	13001	LAND- AL TAHOE & PIONEER	06/30/1988	Grant	731,341	1.00	731,341	50.0%	365,670	365,670	
Land/Easements	13002	EASEMENT FLL MAIN PUMP STN	06/30/1989		35,000	2.74	95,914	100.0%	35,000	95,914	
Land/Easements	13003	LAND- HARVEY PLACE RESERVOIR	06/30/1989	Grant	1,263,005	1.00	1,263,005	50.0%	631,503	631,503	
Land/Easements	13004	LAND- SCHWAKE PURCHASE	06/30/1990		650,927	1.00	650,927	100.0%	650,927	650,927	
Land/Easements	13005	LAND- EXCHANGE FOR ERB USE	06/30/1990		14,424	1.00	14,424	100.0%	14,424	14,424	
Land/Easements	13006	LAND- HARVEY PLACE DAM	06/30/1990		1,204,197	1.00	1,204,197	100.0%	1,204,197	1,204,197	
Land/Easements	13007	LAND- PONDEROSA PUMP STN 3/97	03/31/1997		14,992	1.00	14,992	100.0%	14,992	14,992	
Land/Easements	13008	EASEMENT SUNSET STABLE 3/97	03/31/1997		5,000	2.17	10,854	100.0%	5,000	10,854	
Land/Easements	13009	LAND- SKI RUN PS PARCEL 11 96	06/30/1997		7,500	1.00	7,500	100.0%	7,500	7,500	
Land/Easements	13010	LAND- GARDNER MTN PMP STN 9-99	09/30/1999		15,162	1.00	15,162	100.0%	15,162	15,162	
Land/Easements	13011	LAND- DIAMOND VALLEY RANCH	06/30/2003		18,163,571	1.00	18,163,571	100.0%	18,163,571	18,163,571	
Land/Easements	13012	LAND- ACCESS ROAD	06/30/2006		21,825	1.00	21,825	100.0%	21,825	21,825	
Land/Easements	13013	LAND-LOT LINE ADJ-MEADOW CREST	06/30/2009		6,573	1.00	6,573	100.0%	6,573	6,573	
Land/Easements	13014	LAND- SANTA FE PROPERTY	02/28/2021		192,002	1.00	192,002	100.0%	192,002	192,002	
<b>TOTAL</b>					<b>\$239,908,667</b>		<b>\$811,444,035</b>		<b>\$200,671,824</b>	<b>\$698,128,555</b>	

	ORIGINAL COST	REPLACEMENT COST	ORIGINAL COST	REPLACEMENT COST NEW	
<b>ASSETS</b>					
Collection	Net of Contributions	\$20,192,198	\$324,591,233	\$20,192,198	\$324,591,233
Disposal Facility		95,718,350	220,918,527	71,781,279	149,187,986
Lab		419,716	754,764	419,716	754,764
Misc. Equipment		911,669	1,314,961	856,865	1,157,042
Office Equipment		2,701,022	3,665,071	485,145	782,822
Plant		4,502,959	12,175,037	3,240,114	8,254,793
Pumping		20,641,002	66,591,000	20,605,864	66,492,663
Tools		209,306	271,551	0	0
Treatment		68,276,953	140,826,229	61,052,943	112,547,959
Vehicles		3,300,620	4,979,195	0	0
Land/Easements		23,034,873	35,356,466	22,037,700	34,359,293
<b>TOTAL</b>		<b>\$239,908,667</b>	<b>\$811,444,035</b>	<b>\$200,671,824</b>	<b>\$698,128,555</b>
<b>CONTRIBUTED</b>					
Collection		\$3,145,156	\$4,749,478	\$3,145,156	\$4,749,478
Disposal Facility		1,741,844	19,072,811	0	0
<b>TOTAL</b>		<b>\$4,887,000</b>	<b>\$23,822,289</b>	<b>\$3,145,156</b>	<b>\$4,749,478</b>

NOTES:

(1) Asset listing and contributed capital as of June, 2021, service date of asset and November 2021 ENR, CCI for 20-City Average.