

Electrical Distribution System Takeoff - Assets				Electric Schedule of Assets																
Asset Type	Description	Count	Make	Installed	Condition	Unit Cost	Asset Value	GASB Lifespan	Expected	Replace	Annualized	Replace	Capital or	IN-HOUSE	CONTRACT	Estimated	Shortest	Expected		
									Annual Cost (Capital) - \$/L	Year (GASB)		Cost (GASB)						Year (Staff)	Operating Expense	Cost Est.
Administration	W & L Building (last renov 1994 - baths & a/c)	1	N/A	1900	Fair	\$3,600,000	\$3,600,000	50	Omitted	1950	\$72,000	2050	CAP	NA	\$0		Omitted	Omitted		
	Equipment Storage 4 bay Steel Bldg 2006	1	N/A	2006	Excellent	\$400,000	\$400,000	50	\$8,000	2056	\$8,000	2056	CAP	NA	\$400,000		41	\$9,756		
Electrical Substations																				
	Kings Substation Building Brick/Steel1950	1	N/A	1952	Very Good	\$1,200,000	\$1,200,000	50	Omitted	2002	\$24,000	2040	CAP	NA	\$0		Omitted	Omitted		
	20 MVA Transformers- 1982	2	GE	1992	Excellent	\$1,000,000	\$2,000,000	40	\$50,000	2032	\$50,000	2030	CAP	NA	\$45,000		15	\$133,333		
	34 KVA Vacuum Breakers-1992	2	ABB	1992	Excellent	\$65,000	\$130,000	40	\$3,250	2032	\$3,250	2024	CAP	NA	\$15,000		9	\$14,444		
	Bank 1 - 15 KV Breakers-1992	6	Cutler Hammer	1992	Excellent	\$10,000	\$60,000	40	\$1,500	2032	\$1,500	2024	CAP	NA	\$10,000		9	\$6,667		
	Bank 2 - 15 KV Breakers-1999	4	Cutler Hammer	1999	Excellent	\$10,000	\$40,000	40	\$1,000	2039	\$1,000	2024	CAP	NA	\$10,000		9	\$4,444		
	JP1 & 2 - 34 KV Oil Circuit Breakers-1970	2	GE	1979	Very Good	\$250,000	\$500,000	40	\$12,500	2019	\$12,500	2024	CAP	NA	\$15,000		4	\$125,000		
James Park Substation																				
	34KV/15KV Steel Building-1970	1	Allis Chalmers	1970	Good	\$1,200,000	\$1,200,000	50	\$24,000	2020	\$24,000	2030	CAP	NA	\$150,000		5	\$240,000		
	12 MVA Transformers-1970	2	Allis Chalmers	1970	Good	\$1,000,000	\$2,000,000	50	\$40,000	2020	\$40,000	2020	CAP	NA	\$150,000		5	\$400,000		
	Transformer Bank 3B-1984	1	Westinghouse	1984	Excellent	\$1,000,000	\$1,000,000	50	\$20,000	2034	\$20,000	2024	CAP	NA	\$150,000		9	\$111,111		
	Transformer Bank 4B-1987	1	Westinghouse	1987	Excellent	\$1,000,000	\$1,000,000	50	\$20,000	2037	\$20,000	2027	CAP	NA	\$150,000		12	\$83,333		
	Bank of 34 KV Breakers-1980	2	Satin America	1990	Excellent	\$50,000	\$100,000	50	\$2,000	2040	\$2,000	2024	CAP	NA	\$10,000		9	\$11,111		
	Bank of 15 KV Breakers-1990	2	Seimans	1990	Excellent	\$50,000	\$100,000	50	\$2,000	2040	\$2,000	2024	CAP	NA	\$10,000		9	\$11,111		
	LTC oil filtration unit	2	Filmmax	2014	New	\$4,825	\$9,650	30		2044	\$1,930	2044	OP	\$9,650	\$14,500	\$322	29			
	LTC breather unit	2	AEG	2014	New	\$2,912	\$5,824	30		2044	\$6,406	2044	OP	\$5,824	\$10,824	\$194	29			
	Battery banks	2	C&D	2014	New	\$8,813	\$17,625	30	\$588	2044	\$19,388	2044	CAP	\$17,625	\$19,625		29	\$608		
Electrical Switch																				
	Solid dielectric interrupter switch 3ph	1	G&W	2014	New	\$11,315	\$11,315	30	\$377	2044	\$12,446	2044	CAP	\$11,315	\$15,315		29	\$390		
	Solid dielectric interrupter switch 1ph	3	G&W	2014	New	\$6,440	\$19,320	30	\$644	2044	\$21,252	2044	CAP	\$19,320	\$29,320		29	\$666		
	Fault Interrupter Switch	5	G&W	2005	Excellent	\$10,285	\$51,425	30	\$1,714	2035	\$56,568	2035	CAP	\$51,425	\$61,425		20	\$2,571		
	Underground Pref/Alternate Switch 1ph	3	G&W	2014	New	\$17,270	\$51,810	30	\$1,727	2044	\$56,961	2044	CAP	\$51,810	\$58		29	\$1,787		
	Underground Pref/Alternate Switch 3ph	10	G&W	2005	Excellent	\$18,000	\$180,000	30	\$6,000	2035	\$3,333	2035	CAP	\$180,000	\$200,000		20	\$9,000		
	Pad Mount Pref/Alternate Switch	1	G&W	2014	New	\$27,000	\$27,000	30	\$900	2044	\$29,700	2044	CAP	\$27,000	\$29,000		29	\$931		
Electrical Transformer																				
	Single Phase Overhead	533	Multiple	Various	Good	\$1,500	\$799,500	40		Various	\$19,988	% / Year	OP	NA	\$119,000	\$19,988	40			
	3 Phase Pad Mounted	87	Multiple	Various	Good	\$35,000	\$3,045,000	30	\$101,500	Various	\$101,500	% / Year	CAP	NA	\$104,000		30	\$101,500		
	3 Phase Transformer Bank	77	Multiple	Various	Good	\$15,000	\$1,155,000	40		Various	\$28,875	% / Year	OP	NA	\$115,500	\$28,875	40			
	Single Phase Pad Mounted	26	Multiple	Various	Good	\$25,000	\$650,000	30	\$21,667	Various	\$21,667	% / Year	CAP	NA	\$11,700		30	\$21,667		
Fuse																				
	Overhead Expulsion	281	Multiple	Various	Good	\$500	\$140,500	30		Various	\$154,550	% / Year	OP	NA	\$21,000	\$4,683	30			
Underground Structure																				
	Vault	8	Multiple	Various	Good	\$25,000	\$200,000	50	\$4,000	Various	\$27,500	% / Year	CAP	NA	\$65,000		50	\$4,000		
	Manhole	100	Multiple	Various	Good	\$2,500	\$250,000	50	\$5,000	Various	\$5,000	% / Year	CAP	NA	\$25,000		50	\$5,000		
	Handhole	21	Multiple	Various	Good	\$1,500	\$31,500	40		Various	\$413	% / Year	OP	\$31,500		\$788	40			
Utility Pole																				
		2,070	Multiple	Various	Good	\$500	\$1,035,000	50		Various	\$103,500	% / Year	OP		\$1,397,250	\$20,700	50			
Primary Overhead Conductor																				
	Single Phase Primary Overhead	102,339	Hendrix	Various	Good	\$25	\$2,558,475	30		Various	\$85,283	% / Year	OP	NA	\$23,026	\$85,283	30			
	Three Phase Primary Overhead	167,860	Hendrix	Various	Good	\$50	\$8,393,000	30		Various	\$279,767	% / Year	OP	NA	\$69,078	\$279,767	30			
Primary Underground Conductor																				
	Single Phase Primary Underground	6,789	Okinite	Various	Good	\$50	\$339,450	30		Various	\$11,315	% / Year	OP	NA	\$46,052	\$11,315	30			
	Three Phase Primary Underground	59,170	Kerite	Various	Good	\$100	\$5,917,000	30		Various	\$197,233	% / Year	OP	NA	\$138,156	\$197,233	30			
Secondary Overhead Conductor																				
	Single Phase Secondary Overhead (61miles)	320,250	Multiple	Various	Good	\$20	\$6,405,000	30		Various	\$213,500	% / Year	OP	NA	\$72,055	\$213,500	30			
Secondary Underground Conductor																				
	Single Phase Secondary Underground	725	Multiple	Various	Good	\$50	\$36,250	30		Various	\$1,208	% / Year	OP	NA	\$5,564	\$1,208	30			
	Three Phase Secondary Underground	5,857	Multiple	Various	Good	\$75	\$439,275	30		Various	\$14,643	% / Year	OP	NA	\$16,693	\$14,643	30			

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Secondary Services																			
Residential Metering (6000 acct)		6,000	Multiple	Various	Good	\$150	\$900,000	25		Various	\$36,000	% / Year	OP	NA	\$330,000	\$36,000	25		
Residential Service Wire (75 ft)		450,000	Multiple	Various	Good	\$5	\$2,250,000	50		Various	\$45,000	% / Year	OP	NA	\$660,000	\$45,000	50		
Commercial Metering (500 acct)		500	Multiple	Various	Good	\$500	\$250,000	25		Various	\$10,000	% / Year	OP	NA	\$55,000	\$10,000	25		
Commercial Service Wire (100 ft)		50,000	Multiple	Various	Good	\$10	\$500,000	50		Various	\$10,000	% / Year	OP	NA	\$150,000	\$10,000	50		
Vehicles, Trailers and Containers																			
	50' dual-man bucket truck-134	Each	versalift	2007	Excellent	\$150,000	\$175,000	10	\$17,500	2017	\$20,000	2017	CAP	NA	\$200,000		2	\$87,500	
	50' dual-man bucket truck-132	Each	versalift	2007	Excellent	\$150,000	\$175,000	10	\$17,500	2017	\$20,000	2017	CAP	NA	\$200,000		2	\$87,500	
	single man bucket truck - 133	Each	versalift	2009	Excellent	\$150,000	\$150,000	10	\$15,000	2021	\$15,000	2021	CAP	NA	\$150,000		6	\$25,000	
	Digger-Derrick-Ford	Each	Baker	1989	Good	\$210,000	\$210,000	30	\$7,000	2018	\$7,000	2018	CAP	NA	\$210,000		3	\$70,000	
	Digger-Derrick-Ford	Each	Terex	2014	Excellent	\$187,000	\$187,000	20	\$9,350	2034	\$9,350	2034	CAP	NA	\$187,000		19	\$9,842	
	Forman's Pickup Truck - 135	Each	Ford	2006	Excellent	\$25,000	\$40,000	15	\$2,667	2022	\$2,667	2022	CAP	NA	\$40,000		7	\$5,714	
	Chief Lineman's pickup truck - 136	Each	Ford	2001	Fair	\$25,000	\$40,000	15	\$2,667	2015	\$2,667	2015	CAP	NA	\$40,000		0		
	Chief Lineman's pickup truck - 137	Each	Ford	2014	Excellent	\$25,000	\$25,000	15	\$1,667	2029	\$1,667	2029	CAP	NA	\$25,000		14	\$1,786	
	Pole Trailer	Each	Sauber	1999	Excellent	\$10,000	\$15,000	20	\$750	2019	\$750	2019	CAP	NA	\$15,000		4	\$3,750	
	Covered Trailer	Each	Haulmark	2008	Excellent	\$10,000	\$15,000	25	\$600	2032	\$600	2032	CAP	NA	\$15,000		17	\$882	
	Portable Transformer Trailer	Each	Various	1960	Good	\$25,000	\$25,000	20	\$1,250	2030	\$1,250	2030	CAP	NA	\$25,000		15	\$1,667	
	Cable Trailer	Each	Sauber	2007	Excellent	\$20,000	\$28,000	15	\$1,867	2023	\$1,867	2023	CAP	NA	\$28,000		8	\$3,500	
	2 - twenty yard roll off containers	Each	Various	2007	Excellent	\$10,000	\$12,000	20	\$600	2028	\$600	2028	CAP	NA	\$12,000		13	\$923	
	Superintendent's vehicle - 140	Each	Ford	2014	Excellent	\$30,000	\$30,000	10	\$3,000	2024	\$3,000	2024	CAP	NA	\$30,000		9	\$3,333	
	Hazardouz Materials Storage Locker	Each	Safety Stg inc	2000	Good	\$15,000	\$22,000	30	\$733	2030	\$733	2030	CAP	NA	\$22,000		15	\$1,467	
TOTAL 2014 REPLACEMENT COSTS =							\$50,147,919												
KEY																			
Oper Plan = Year forecasted for replacement by operating personnel.																			
Lifespan = Years of life according to guidelines by General Accounting Standards Board.																			
GASB = Replacement year forecast using General Accounting Standards Board (Guidelines for asset valuation and useful life).																			
CAP = Municipal Electric Capital Fund. OPER = Municipal Electric Operating Fund.																			
Contractor Labor Cost Estimate = the cost to replace the item using a contractor, at the end of it's useful life																			
Annualized Cost = Total Asset Value divided by Lifespan used as basis for sinking fund to eliminating bond obligation.																			
TOTAL ANNUALIZED COSTS (GASB)									\$410,517		\$1,942,324								
TOTAL ANNUALIZED COSTS (BEST EST) =																\$979,497		\$1,601,295	

