

Attachment N

101.2 Plant in Service - PL Utilities LLC

101.0 Plant In Service - Current Original Cost at the Last Rate Case for Deer Haven LLC

101.1 Plant In Service - Changes Since the Last Rate Case

Line No.	Account Number and Title (a)	Original Cost As of 12/31/2010	Date Plant Installed/Retired mm/yyyy	Plant Additions		Plant Retirements		Plant Adjustments	Changes Since the Last Rate Case	Original Cost As of 09/30/2024
				Class	Amounts	Class	Amounts			
1	.1 INTANGIBLE PLANT								\$ -	
2	351.10 Organization	\$ 80,000			\$ -				-	\$ 80,000
3	352.10 Franchises				-				-	-
4	.2 COLLECTION SYSTEM								-	-
5	353.20 Land and Right-of-Ways				-				-	-
6	354.20 Pump Station Structures and Improvements	2,651			179,561				179,561	182,212
7	355.20 Pump Station Power Generation Equipment				-				-	-
8	356.20 Pump Station Power Protection and Control Devises				-				-	-
9	359.20 Collection Sewers - Pressure	13,311			-				-	13,311
10	360.20 Pump Station Force Mains				-				-	-
11	361.20 Collection Sewers - Gravity	170,887			-				-	170,887
12	362.20 Special Collection Structures				-				-	-
13	363.20 Services to Customers	9,282			-				-	9,282
14	364.20 Customer's Flow Measuring Devices				-				-	-
15	365.20 Customer's Flow Measuring Installations				-				-	-
16	366.20 Customer's Grinder Pump Units				-				-	-
17	367.20 Customer's Grinder Pump Unit Installations				-				-	-
18	370.20 Receiving Wells				-				-	-
19	371.20 Pump Station Pumping Equipment	1,334			2,774				2,774	4,108
20	389.20 Other Plant and Misc. Equipment	4,136			-				-	4,136
21	396.20 Pump Station Communication Equipment				-				-	-
22	398.20 Other Tangible Plant				-				-	-
23	.4 TREATMENT and DISPOSAL FACILITIES								-	-
24	353.40 Land and Right-of-Ways				-				-	-
25	354.40 Structures and Improvements	123,227	Sep-24	See WP-1.0-PIS	365,987		\$ 123,227		242,760	365,987
26	355.40 Power Generation Equipment		Sep-24	See WP-1.0-PIS	236,038				236,038	236,038
27	356.40 Power Protection and Control Devises & Appurtenances				-				-	-
28	371.40 Pumping Equipment		Sep-24	See WP-1.0-PIS	110,933				110,933	110,933
29	380.40 Treatment and Disposal Equipment	187,735	Sep-24	See WP-1.0-PIS	1,557,078		\$ 187,735		1,369,343	1,557,078
30	381.40 Yard Piping		Sep-24	See WP-1.0-PIS	141,900				141,900	141,900
31	382.40 Outfall Line and Headwall	2,134	Sep-24	See WP-1.0-PIS	15,780		\$ 2,134		13,646	15,780
32	385.40 Instrumentation and Computer Equipment				-				-	-
33	389.40 Other Plant and Miscellaneous Equipment				-				-	-
34	.7 GENERAL PLANT								-	-
35	385.70 Instrumentation and Computer Equipment				-				-	-
36	390.70 Office Furniture and Equipment				-				-	-
37	391.70 Transportation Equipment				-				-	-
38	392.70 Stores Equipment				-				-	-
39	393.70 Tools, Shop and Garage Equipment				-				-	-
40	394.70 Laboratory Equipment				-				-	-
41	395.70 Power Operated Equipment				-				-	-
42	396.70 Communication Equipment				-				-	-
43	397.70 Miscellaneous Equipment				-				-	-
44	398.70 Other Tangible Plant				-				-	-
45	399.70 Safety Equipment				-				-	-
46	TOTAL WASTEWATER UTILITY PLANT ACCOUNTS	\$ 594,697		TOTALS	\$ 2,610,051	TOTALS	\$ 313,096	\$ 0	\$ 2,296,955	\$ 2,891,652
47	Accumulated Depreciation	\$ 303,361			\$ -			\$ 159,713	\$ 143,648	143,648
48	TOTAL NET WASTEWATER UTILITY PLANT ACCOUNTS	\$ 291,336		TOTALS	\$ 2,610,051	TOTALS	\$ 313,096	\$ (159,713)	\$ 2,153,307	\$ 2,748,004
50	Depreciation Expense*	-			\$ -			\$ -	\$ -	27,480

*The prior ownership has not collected annual depreciation expense since 2010 due to the condition of the system.