

**Lone Peak Valuation Group**

**South Utah Valley Electric Service District v. Payson - Adamson Annexation**

**Schedule 2**

**Calculation of Reimbursement for Adamson Physical Facilities**

<2>	<1> Transfer Date	<2>	<2>	<3>	<3>	<3>	<4>	<4>	
Description	7/29/2023 [a]	Current Replacement Cost	Date Acquired	Age (Years)	Category (Account Number)	Useful Life (Years)	Remaining Useful Life (Years)	% Life Remaining	Reimbursement Amount
		[b]	[c]	[d]=[a]-[c]		[e]	[f]=[e]-[d]	[g]=[f]/[e]	[h]=[b]*[g]
UG 1Ph Primary Wire 1/0 7.2kv - UGW 1.11		\$ 742.16	6/30/1992	31.08	101.366	70	38 92	55.6%	\$
UG 1Ph Primary Wire 1/0 7.2kv - UGW 1.11		\$ 563.67	6/30/1992	31.08	101.366	70	38 92	55.6%	\$
UG 1Ph. Padmount 25 kVa 120/240v Transformer - UGT 1.25		\$ 3,654.83	6/30/1992	31.08	101.366	70	38 92	55.6%	\$
UG Conduit & Install 3" PVC - UGC 3.00		\$ 951.11	6/30/1992	31.08	101.366	70	38 92	55.6%	\$
UG Trenching & Backfill 4' Depth - UGTR 4 00		\$ 1,539.28	6/30/1992	31.08	101.367	60	28 92	48.2%	\$
Overhead 1-Phase Wire 1/0 ACSR 7.2 kV (with Neutral)		\$ 2,428.79	6/30/1992	31.08	101.365	50	18 92	37.8%	\$
OH Secondary Service Pole 35' - OHP 1.135		\$ 1,980.99	6/30/1992	31.08	101.364	50	18 92	37.8%	\$
General Service Connection 100-200 Amps - GSC 1.00		\$ 1,550.06	6/30/1992	31.08	101.370	10	-	0.0%	\$
<b>Total</b>		<b>\$ 13,410.89</b>						<b>Total</b>	<b>\$</b>

To Schedule 1

**Notes:**

<1> I understand that the Code provides that the annexing party has 180 days to respond to this inventory and that the parties have agreed to extend that deadline for an additional 90 days, resulting in a total of 270 days after the completion of this report. Consistent with this time period, the Transfer Date is 270 days after the date of this report.

<2> Schedule 3.1

<3> Appendix I - Value of SESD System, Schedule 3

<4> Remaining life and net replacement value assume straight-line depreciation. I understand that this is the typical method of depreciation for these types of facilities.

**Lone Peak Valuation Group**

**South Utah Valley Electric Service District v. Payson - Adamson Annexation**

**Schedule 3**

**Current Replacement Cost of Adamson Physical Facilities - Summary**

---

*Source: Schedule 3.1*

	<b>Current Replacement Cost</b>
UG 1Ph Primary Wire 1/0 7.2kv - UGW 1.11	\$
UG 1Ph Primary Wire 1/0 7.2kv - UGW 1.11	\$
UG 1Ph. Padmount 25 kVa 120/240v Transformer - UGT 1.25	\$
UG Conduit & Install 3" PVC - UGC 3.00	\$
UG Trenching & Backfill 4' Depth - UGTR 4.00	\$
Overhead 1-Phase Wire 1/0 ACSR 7.2 kV (with Neutral)	\$
OH Secondary Service Pole 35' - OHP 1.135	\$
General Service Connection 100-200 Amps - GSC 1.00	\$
<b>Total</b>	<b>\$</b>

Lone Peak Valuation Group  
 South Utah Valley Electric Service District v. Payson - Adamson Annexation  
 Schedule 3.1

Current Replacement Cost of Adamson Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

UG 1Ph Primary Wire 1/0 7.2kv - UGW 1.11

		Purchase Date Provided by SESD		1992			
		Purchase Date used by Lone Peak		6/30/1992 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4280	79	WIRE, URD 15KV PRI 1/0 7.2 kv	\$ 2.83	1.068	\$ 3.02	\$	WUE 6049038
EQT65	79	T65 Wire Trailer Single Reel	\$ 0.30	1.020	\$ 0.31	\$	SESD Rate Sheet
S0220	79	Pulling UG Conductor, Kerite 1/0 Primary	\$ 5.51	1.020	\$ 5.62	\$	SESD Rate Sheet
						<b>Subtotal</b>	\$
						5% Overhead Charge	\$
						<b>Total</b>	\$ To Schedule 2

UG 1Ph Primary Wire 1/0 7.2kv - UGW 1.11

		Purchase Date Provided by SESD		1992			
		Purchase Date used by Lone Peak		6/30/1992 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4280	60	WIRE, URD 15KV PRI 1/0 7.2 kv	\$ 2.83	1.068	\$ 3.02	\$	WUE 6049038
EQT65	60	T65 Wire Trailer Single Reel	\$ 0.30	1.020	\$ 0.31	\$	SESD Rate Sheet
S0220	60	Pulling UG Conductor, Kerite 1/0 Primary	\$ 5.51	1.020	\$ 5.62	\$	SESD Rate Sheet
						<b>Subtotal</b>	\$
						5% Overhead Charge	\$
						<b>Total</b>	\$ To Schedule 2

UG 1Ph. Padmount 25 kVa 120/240v Transformer - UGT 1.25

		Purchase Date Provided by SESD		1992			
		Purchase Date used by Lone Peak		6/30/1992 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Co	Source
33	1	ARRESTOR, ELBOW URD	\$ 79.95	1.038	\$ 82.98	\$	WUE 6059894
800	2	BUSHING, LOAD BREAK	\$ 28.20	1.051	\$ 29.63	\$	Irby S012796767.001
990	1	CLAMP, TRANS GROUNDING LUG	\$ 4.67	1.051	\$ 4.90	\$	WUE 6050965
1462	3	CONNECTOR, TRANS BUSS BAR	\$ 17.11	1.146	\$ 19.61	\$	Codale S7130445.001
1525	1	CRIMPIT, CU LARGE	\$ 5.85	1.068	\$ 6.25	\$	WUE 6044674
2502	1	PAD, TRANSFORMER BASEMENT	\$ 245.72	1.051	\$ 258.22	\$	WUE 6051563
2750	1	RECEPTACLE, ELBOW 1/0	\$ 32.00	1.038	\$ 33.21	\$	Irby S012923178.001
2761	1	RECEPTACLE, DUMMY PLUG 200 AMP	\$ 22.76	1.038	\$ 23.63	\$	WUE 6059728
2763	1	RECEPTACLE, SINGLE PARKING PLUG	\$ 32.09	1.038	\$ 33.30	\$	WUE 6059494
2850	1	ROD, GROUND 5/8" X 8'	\$ 12.38	1.089	\$ 13.47	\$	WUE 6041225
2920	1	SEALING KIT, ELBOW COLD TYPE	\$ 16.50	1.020	\$ 16.84	\$	Irby QuoteS01325664
3850	1	TRANS, 7200/120/240 25KVA PAD	\$ 2,108.57	1.068	\$ 2,252.11	\$	Anixter 4921108-00
EQT16	1.5	T-16 2015 Chevrolet 3500 Crew Pickup Truck	\$ 36.00	1.020	\$ 36.74	\$	SESD Rate Sheet
EQT7	1.5	1994 T-7 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$	SESD Rate Sheet
S0003	2	Miscellaneous - Shop Supplies	\$ 10.00	1.020	\$ 10.20	\$	SESD Rate Sheet
S0011	1	Transformer Lock	\$ 11.25	1.020	\$ 11.48	\$	SESD Rate Sheet
S0030	1	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0110	1.5	Four Man Crew	\$ 274.84	1.020	\$ 280.46	\$	SESD Rate Sheet
						<b>Subtotal</b>	\$
						5% Overhead Charge	\$
						<b>Total</b>	\$ To Schedule 2

UG Conduit & Install 3" PVC - UGC 3.00

		Purchase Date Provided by SESD		1992			
		Purchase Date used by Lone Peak		6/30/1992 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
1190	79	CONDUIT, PLASTIC 3"	\$ 7.02	1.038	\$ 7.28	\$	WUE 6061185
S0001	79	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
UGCL 1.00	79	UG Conduit Install Labor 2" - 4"	\$ 4.00	1.020	\$ 4.08	\$	SESD Rate Sheet
						<b>Subtotal</b>	\$
						5% Overhead Charge	\$
						<b>Total</b>	\$ To Schedule 2

Lone Peak Valuation Group  
 South Utah Valley Electric Service District v. Payson - Adamson Annexation  
 Schedule 3.1

Current Replacement Cost of Adamson Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

UG Trenching & Backfill 4' Depth - UGTR 4.00

		Purchase Date Provided by SESD		1992			
		Purchase Date used by Lone Peak		6/30/1992 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
Non-Invent	79	UG Trenching & Backfill 4 ft depth	\$ 17.88	1.038	\$ 18.56	\$	Adv Exc CO20221261
						Subtotal	\$
						5% Overhead Charge	\$
						Total	\$ To Schedule 2

Overhead 1-Phase Wire 1/0 ACSR 7.2 kV (with Neutral)

		Purchase Date Provided by SESD		1992			
		Purchase Date used by Lone Peak		6/30/1992 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
30	1	ARRESTOR, 9KV DISTRIBUTION	\$ 36.00	1.146	\$ 41.26	\$	Codale S7072598.007
40	1	BAIL, HOT TAP	\$ 16.01	1.038	\$ 16.62	\$	Anixter 5133329-03
230	2	BOLT, MACHINE 5/8" X 12"	\$ 0.96	1.089	\$ 1.05	\$	WUE 6038705
660	1	BRACKET, CUTOUT & ARRESTOR	\$ 60.16	1.020	\$ 61.39	\$	Irby QuoteS01325664
970	1	CLAMP, HOT TAP SMALL	\$ 8.78	1.051	\$ 9.23	\$	Anixter 5240870-00
1080	1	CLAMP, UNISTRUT 3"	\$ 1.59	1.038	\$ 1.65	\$	WUE 6059728
1180	20	CONDUIT, PLASTIC 2"	\$ 3.49	1.038	\$ 3.62	\$	WUE 6061185
1270	30	CONDUIT, RIGID 3"	\$ 19.12	1.038	\$ 19.84	\$	WUE 6061187
1570	1	CUTOUT, LOADBREAK 15 KV	\$ 190.00	1.038	\$ 197.19	\$	Irby S012923178.001
1665	1	ELBOW PLASTIC 2" X 36" SWEEP	\$ 7.75	1.068	\$ 8.27	\$	WUE 6045681
1690	1	ELBOW, RIGID 3"	\$ 33.48	1.140	\$ 38.17	\$	WUE 6022531
3940	3	WASHER, 4" SQUARE	\$ 2.73	1.038	\$ 2.83	\$	WUE 6057420
3950	3	WASHER, COIL SPRING 5/8"	\$ 0.90	1.161	\$ 1.04	\$	Anixter 4308935-00
EQT18	3	T-18 2017 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
EQT26	3	T-26 2019 F350 Crew Cab Utility	\$ 36.75	1.020	\$ 37.50	\$	SESD Rate Sheet
S0005	4	6" Stand-off & Unistrut Assembly	\$ 17.94	1.038	\$ 18.62	\$	WUE inv6059727
S0030	3	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0110	3	Four Man Crew	\$ 274.84	1.020	\$ 280.46	\$	SESD Rate Sheet
						Subtotal	\$
						5% Overhead Charge	\$
						Total	\$ To Schedule 2

OH Secondary Service Pole 35' - OHP 1.135

		Purchase Date Provided by SESD		1992			
		Purchase Date used by Lone Peak		6/30/1992 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
220	3	BOLT, MACHINE 5/8" X 10"	\$ 1.70	1.029	\$ 1.75	\$	WUE Quote 2052676
880	2	CLAMP, D-END TRIPLEX LARGE	\$ 2.15	1.038	\$ 2.23	\$	rbv S012923178.001
1130	1	CLEVIS, SPOOL SECONDARY	\$ 5.75	1.089	\$ 6.26	\$	WUE 6038705
1336	3	CONNECTOR, AMP 2 TO 2 83592-5	\$ 2.70	1.038	\$ 2.80	\$	rbv S012923178.001
1490	2	COVER, AMP CONNECTORS 83364-1	\$ 1.70	1.038	\$ 1.76	\$	rbv S012923178.001
2600	1	POLE, WRC 35'	\$ 834.00	1.029	\$ 857.89	\$	itella-Jones Quote 07282022
3940	3	WASHER, 4" SQUARE	\$ 2.73	1.038	\$ 2.83	\$	WUE Inv6057420
EQT12	3	T12 2015 Ford Service Bucket Truck	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
EQT26	3	T-26 2019 F350 Crew Cab Utility	\$ 36.75	1.020	\$ 37.50	\$	SESD Rate Sheet
EQT7	3	1994 T-7 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$	SESD Rate Sheet
S0030	3	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	3	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
						Subtotal	\$
						5% Overhead Charge	\$
						Total	\$ To Schedule 2

General Service Connection 100-200 Amps - GSC 1.00

		Purchase Date Provided by SESD		1992			
		Purchase Date used by Lone Peak		6/30/1992 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
2313	2	C25XD Form 2S METER	\$ 178.50	1.020	\$ 182.15	\$	SESD Rate Sheet
EQT12	4	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0002	2	Residential Service Inspection	\$ 100.00	1.020	\$ 102.04	\$	SESD Rate Sheet
S0003	4	Miscellaneous - Shop Supplies	\$ 10.00	1.020	\$ 10.20	\$	SESD Rate Sheet
S0030	4	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	4	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
						Subtotal	\$
						5% Overhead Charge	\$
						Total	\$ To Schedule 2

Notes:

<1> Appendix K - Inflation Adjustment Factor, Schedule 1

**Lone Peak Valuation Group**

**South Utah Valley Electric Service District v. Payson - Boundary Adjustment Annexation**

**Schedule 2**

**Calculation of Reimbursement for Boundary Adjustment Physical Facilities**

<2>	<1> Transfer Date	<2>	<2>	<3>	<3>	<3>	<4>	<4>	
Description	7/29/2023 [a]	Current Replacement Cost	Date Acquired	Age (Years)	Category (Account Number)	Useful Life (Years)	Remaining Useful Life (Years)	% Life Remaining	Reimbursement Amount
		[b]	[c]	[d]=[a]-[c]		[e]	[f]=[e]-[d]	[g]=[f]/[e]	[h]=[b]*[g]
OH 1/0 Secondary Triplex		\$ 372.53	6/30/1986	37.08	101.365	50	12.92	25.8%	\$
General Service Connection		\$ 801.66	6/30/1986	37.08	101.370	10	-	0.0%	\$
<b>Total</b>		<b>\$ 1,174.19</b>						<b>Total</b>	<b>\$</b>

To Schedule 1

**Notes:**

<1> I understand that the Code provides that the annexing party has 180 days to respond to this inventory and that the parties have agreed to extend that deadline for an additional 90 days, resulting in a total of 270 days after the completion of this report. Consistent with this time period, the Transfer Date is 270 days after the date of this report.

<2> Schedule 3.1

<3> Appendix 1 - Value of SESD System, Schedule 3

<4> Remaining life and net replacement value assume straight-line depreciation. I understand that this is the typical method of depreciation for these types of facilities.

***Lone Peak Valuation Group***

**South Utah Valley Electric Service District v. Payson - Boundary Adjustment Annexation**

**Schedule 3**

**Current Replacement Cost of Boundary Adjustment Physical Facilities - Summary**

---

*Source: Schedule 3.1*

	<b>Current Replacement Cost</b>
OH 1/0 Secondary Triplex	\$
General Service Connection	\$
<b>Total</b>	<b>\$</b>

**Lone Peak Valuation Group**

South Utah Valley Electric Service District v. Payson - Boundary Adjustment Annexation

Schedule 3.1

**Current Replacement Cost of Boundary Adjustment Physical Facilities**

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

**OH 1/0 Secondary Triplex**

		Purchase Date Provided by SESD		1986			
		Purchase Date used by Lone Peak		6/30/1986 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	100	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839
EQT12	1	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	100	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	100	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
<b>Subtotal</b>						<b>\$</b>	
5% Overhead Charge						\$	
<b>Total</b>						<b>\$</b>	<i>To Schedule 2</i>

**General Service Connection**

		Purchase Date Provided by SESD		1986			
		Purchase Date used by Lone Peak		6/30/1986 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
2313	1	C2SXD Form 2S METER	\$ 178.50	1.020	\$ 182.15	\$	SESD Rate Sheet
BB 100-01578	1	BB ONT Enclosure	\$ 30.67	1.160	\$ 35.57	\$	Calix 216415
EQT12	2	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0002	1	Residential Service Inspection	\$ 100.00	1.020	\$ 102.04	\$	SESD Rate Sheet
S0003	1	Miscellaneous - Shop Supplies	\$ 10.00	1.020	\$ 10.20	\$	SESD Rate Sheet
S0030	2	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	2	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
<b>Subtotal</b>						<b>\$</b>	
5% Overhead Charge						\$	
<b>Total</b>						<b>\$</b>	<i>To Schedule 2</i>

**Notes:**

<1> Appendix K - Inflation Adjustment Factor, Schedule 1

**Lone Peak Valuation Group**

**South Utah Valley Electric Service District v. Payson - Canyon Park Annexation**

**Schedule 2**

**Calculation of Reimbursement for Canyon Park Physical Facilities**

<2> Description	<1> Transfer Date		<2>		Category (Account Number)	<3> Useful Life (Years)	Remaining Useful Life (Years)	<4> % Life Remaining	<4> Reimbursement Amount
	[a]	[a]	Date Acquired	Age (Years)					
	[b]	[c]	[d]=[a]-[c]						
General Service Connection 100-200 Amps - GSC 1.00	\$ 775.03	6/30/1996	27.08	101.370	10	-	0.0%	\$ -	
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 514.09	6/30/1996	27.08	101.365	50	22.92	45.8%	\$	
Overhead Secondary-Service Pole 35'-OHP 1.132	\$ 1,985.01	6/30/1996	27.08	101.364	50	22.92	45.8%	\$	
<b>Total</b>	<b>\$ 3,274.13</b>						<b>Total</b>	<b>\$</b>	<i>To Schedule 1</i>

**Notes:**

<1> I understand that the Code provides that the annexing party has 180 days to respond to this inventory and that the parties have agreed to extend that deadline for an additional 90 days, resulting in a total of 270 days after the completion of this report. Consistent with this time period, the Transfer Date is 270 days after the date of this report.

<2> Schedule 3.1

<3> Appendix I - Value of SESD System, Schedule 3

<4> Remaining life and net replacement value assume straight-line depreciation. I understand that this is the typical method of depreciation for these types of facilities.

***Lone Peak Valuation Group***

**South Utah Valley Electric Service District v. Payson - Canyon Park Annexation**

**Schedule 3**

**Current Replacement Cost of Canyon Park Physical Facilities - Summary**

---

*Source: Schedule 3.1*

	<b>Current Replacement Cost</b>
General Service Connection 100-200 Amps - GSC 1.00	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
Overhead Secondary-Service Pole 35'-OHP 1.132	\$
<b>Total</b>	<b>\$</b>

Lone Peak Valuation Group  
 South Utah Valley Electric Service District v. Payson - Canyon Park Annexation  
 Schedule 3.1

Current Replacement Cost of Canyon Park Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

General Service Connection 100-200 Amps - GSC 1.00

		Purchase Date Provided by SESD		1996			
		Purchase Date used by Lone Peak		6/30/1996 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
2313	1	C2SXD Form 25 METER	\$ 178.50	1.020	\$ 182.15	\$	SESD Rate Sheet
EQT12	2	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0002	1	Residential Service Inspection	\$ 100.00	1.020	\$ 102.04	\$	SESD Rate Sheet
S0003	2	Miscellaneous - Shop Supplies	\$ 10.00	1.020	\$ 10.20	\$	SESD Rate Sheet
S0030	2	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	2	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
<b>Subtotal</b>						\$	
5% Overhead Charge						\$	
<b>Total</b>						\$	To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

		Purchase Date Provided by SESD		1996			
		Purchase Date used by Lone Peak		6/30/1996 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	138	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839
EQT12	1.38	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	138	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	138	Pulling Conductors, Secondary OH Triplex 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
<b>Subtotal</b>						\$	
5% Overhead Charge						\$	
<b>Total</b>						\$	To Schedule 2

Overhead Secondary-Service Pole 35'-OHP 1.132

		Purchase Date Provided by SESD		1996			
		Purchase Date used by Lone Peak		6/30/1996 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
220	3	Bolt, Machine 5/8" X 10"	\$ 1.70	1.029	\$ 1.75	\$	WUE Quote 2052676
880	2	Clamp, D-End Triplex Large	\$ 2.15	1.038	\$ 2.23	\$	Irby S012923178.001
1130	1	Clevis, Spool Secondary	\$ 5.75	1.089	\$ 6.26	\$	WUE 6038705
1336	3	Connector, AMP 2 to 2 83592-5	\$ 2.70	1.038	\$ 2.80	\$	Irby S012923178.001
1490	2	Cover, AMP Connectors 83364-1	\$ 1.70	1.038	\$ 1.76	\$	Irby S012923178.001
2600	1	Pole, WRC 35'	\$ 834.00	1.029	\$ 857.89	\$	Stella-Jones Quote 07282022
3940	3	Washer, 4" Square	\$ 2.73	1.038	\$ 2.83	\$	WUE Inv6057420
EQT12	3	T12 2015 Ford Service Bucket Truck	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
EQT16	3	T-16 2015 Chevrolet Diesel Crew Truck	\$ 38.00	1.020	\$ 38.78	\$	SESD Rate Sheet
EQT7	3	1994 T-07 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$	SESD Rate Sheet
S0030	3	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	3	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
<b>Subtotal</b>						\$	
5% Overhead Charge						\$	
<b>Total</b>						\$	To Schedule 2

Notes:

<1> Appendix K - Inflation Adjustment Factor, Schedule 1

**Lone Peak Valuation Group**

**South Utah Valley Electric Service District v. Payson - D. Cloward Annexation**

**Schedule 2**

**Calculation of Reimbursement for D. Cloward Adjustment Physical Facilities**

<2> Description	Transfer Date <1> 7/29/2023 [a]	<2> Current Replacement Cost [b]	<2> Date Acquired [c]	<2> Age (Years) [d]=[a]-[c]	Category (Account Number)	<3> Useful Life (Years) [e]	Remaining Useful Life (Years) [f]=[e]-[d]	<4> % Life Remaining [g]=[f]/[e]	<4> Reimbursement Amount [h]=[b]*[g]
OH 1Ph. Dead-End Wood Pole 45' - OHP 1.120		\$ 3,789.95	6/30/2012	11.08	101.364	50	38.92	77.8%	\$
OH Secondary Riser Labor & Materials - OHSR 1.05		\$ 1,357.99	6/30/2012	11.08	101.365	50	38.92	77.8%	\$
UG Secondary Cable 4/0 URD 600V - UGW 1.09		\$ 204.10	6/30/2012	11.08	101.366	70	58.92	84.2%	\$
General Service Connection 100-200 Amps - GSC 1.00		\$ 775.03	6/30/2012	11.08	101.370	10	-	0.0%	\$
UG Trenching & Backfill 3ft. Depth - UGTR 3.00		\$ 779.38	6/30/2012	11.08	101.367	60	48.92	81.5%	\$
UG Conduit & Install 3" PVC - UGC 3.00		\$ 481.58	6/30/1992	31.08	101.366	70	38.92	55.6%	\$
<b>Total</b>		<b>\$ 7,388.03</b>						<b>Total</b>	<b>\$</b>

To Schedule 1

**Notes:**

<1> I understand that the Code provides that the annexing party has 180 days to respond to this inventory and that the parties have agreed to extend that deadline for an additional 90 days, resulting in a total of 270 days after the completion of this report. Consistent with this time period, the Transfer Date is 270 days after the date of this report.

<2> Schedule 3.1

<3> Appendix I - Value of SESD System, Schedule 3

<4> Remaining life and net replacement value assume straight-line depreciation. I understand that this is the typical method of depreciation for these types of facilities.

***Lone Peak Valuation Group***

**South Utah Valley Electric Service District v. Payson - D. Cloward Annexation**

**Schedule 3**

**Current Replacement Cost of D. Cloward Adjustment Physical Facilities - Summary**

---

*Source: Schedule 3.1*

	<b>Current Replacement Cost</b>
OH 1Ph. Dead-End Wood Pole 45' - OHP 1.120	\$
OH Secondary Riser Labor & Materials - OHSR 1.05	\$
UG Secondary Cable 4/0 URD 600V - UGW 1.09	\$
General Service Connection 100-200 Amps - GSC 1.00	\$
UG Trenching & Backfill 3ft. Depth - UGTR 3.00	\$
UG Conduit & Install 3" PVC - UGC 3.00	\$
<b>Total</b>	<b>\$ -</b>

Lone Peak Valuation Group  
 South Utah Valley Electric Service District v. Payson - D. Cloward Annexation  
 Schedule 3.1

Current Replacement Cost of D. Cloward Adjustment Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES.xlsx)

OH 1Ph. Dead-End Wood Pole 45' - OHP 1.120

		Purchase Date Provided by SESD		2012			
		Purchase Date used by Lone Peak		6/30/2012 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
15	1	12" SCREW ANCHOR PLATE	\$ 103.46	1.038	\$ 107.38	\$	WUE 6059894
19	1	ANCHOR, GUY ROD 5/8" X 8'	\$ 25.43	1.146	\$ 29.15	\$	Codale 57169512.001
230	2	BOLT, MACHINE 5/8" X 12"	\$ 0.96	1.089	\$ 1.05	\$	WUE 6038705
510	1	BOLT, OVAL EYE 5/8" X 12"	\$ 6.59	1.029	\$ 6.78	\$	WUE Quote 2052676
1790	3	GRIP, GUY PREFORM 3/8"	\$ 2.28	1.160	\$ 2.65	\$	WUE 6010096
1830	1	GUY GUARD, 8'	\$ 4.50	1.051	\$ 4.73	\$	Irbby 5012757066.001
1850	1	GUY ATTACHMENTS	\$ 9.87	1.038	\$ 10.24	\$	WUE 6059894
1890	1	GUY GRIP, STRANDVICE 3/8"	\$ 20.62	1.038	\$ 21.40	\$	WUE 6059894
1930	1	INSULATOR, PIN TYPE 12 KV	\$ 3.30	1.165	\$ 3.84	\$	Anixter 4269433-00
2065	1	INSULATOR, GLASS ROD 3/4 x 10'	\$ 67.00	1.068	\$ 71.56	\$	WUE Inv6045682
2540	1	PIN, TOP 24"	\$ 13.25	1.165	\$ 15.43	\$	Anixter 4224127-01
2620	1	POLE, WRC 45'	\$ 1,128.00	1.038	\$ 1,170.69	\$	Stella-Jones UMI-0251481
2900	1	SCREW, LAG 1/2" X 4 1/2"	\$ 0.95	1.140	\$ 1.08	\$	Anixter 4739583-00
3940	3	WASHER, 4" SQUARE	\$ 2.73	1.038	\$ 2.83	\$	WUE Inv6057420
3950	3	WASHER, COIL SPRING 5/8"	\$ 0.90	1.161	\$ 1.04	\$	Anixter 4308935-00
4180	40	WIRE, GUY STRANDED STEEL 3/8"	\$ 0.38	1.089	\$ 0.41	\$	Irbby 5012417081.001
EQT15	4	T-15 2008 International Bucket Truck 65'	\$ 100.00	1.020	\$ 102.04	\$	SESD Rate Sheet
EQT26	4	T-26 2019 F350 Crew Cab Utility	\$ 36.75	1.020	\$ 37.50	\$	SESD Rate Sheet
EQT57	2	Pole Traller	\$ 25.00	1.020	\$ 25.51	\$	SESD Rate Sheet
EQT7	4	1994 T-7 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$	SESD Rate Sheet
S0003	3	Miscellaneous - Shop Supplies	\$ 10.00	1.020	\$ 10.20	\$	SESD Rate Sheet
S0030	4	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0110	4	Four Man Crew	\$ 274.84	1.020	\$ 280.46	\$	SESD Rate Sheet
						Subtotal	\$
						5% Overhead Charge	\$
						Total	\$ To Schedule 2

OH Secondary Riser Labor & Materials - OHSR 1.05

		Purchase Date Provided by SESD		2012			
		Purchase Date used by Lone Peak		6/30/2012 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
230	4	BOLT, MACHINE 5/8" X 12"	\$ 0.96	1.089	\$ 1.05	\$	WUE 6038705
1060	2	CLAMP, UNISTRUT 2"	\$ 1.11	1.038	\$ 1.15	\$	WUE 6059494
1080	3	CLAMP, UNISTRUT 3"	\$ 1.59	1.038	\$ 1.65	\$	WUE 6059728
1180	20	CONDUIT, PLASTIC 2"	\$ 3.49	1.038	\$ 3.62	\$	WUE 6061185
1270	30	CONDUIT, RIGID 3"	\$ 19.12	1.038	\$ 19.84	\$	WUE 6061187
1690	1	ELBOW, RIGID 3"	\$ 33.48	1.140	\$ 38.17	\$	WUE 6022531
2900	8	SCREW, LAG 1/2" X 4 1/2"	\$ 0.95	1.140	\$ 1.08	\$	Anixter 4739583-00
3982	1	WEATHERHEAD, 3"	\$ 37.86	1.029	\$ 38.94	\$	WUE 6066543
EQT18	2	T-18 2017 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	
						SESD Rate Sheet	
S0005	4	6" Stand-off & Unistrut Assembly	\$ 17.94	1.038	\$ 18.62	\$	WUE Inv6059727
S0030	2	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	2	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
						Subtotal	\$
						5% Overhead Charge	\$
						Total	\$ To Schedule 2

UG Secondary Cable 4/0 URD 600V - UGW 1.09

		Purchase Date Provided by SESD		2012			
		Purchase Date used by Lone Peak		6/30/2012 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4270	40	WIRE, URD 600V ALUM 4/0 (SWEETBRIAR)	\$ 1.39	1.106	\$ 1.54	\$	WUE 6034819
S0001	40	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0222	40	Pulling Conductors, Secondary URD 1/0 - 4/0	\$ 3.15	1.020	\$ 3.21	\$	SESD Rate Sheet
						Subtotal	\$
						5% Overhead Charge	\$
						Total	\$ To Schedule 2

General Service Connection 100-200 Amps - GSC 1.00

		Purchase Date Provided by SESD		2012			
		Purchase Date used by Lone Peak		6/30/2012 To Schedule 2			
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
2313	1	C25XD Form 2S METER	\$ 178.50	1.020	\$ 182.15	\$	SESD Rate Sheet
EQT12	2	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0002	1	Residential Service Inspection	\$ 100.00	1.020	\$ 102.04	\$	SESD Rate Sheet
S0003	2	Miscellaneous - Shop Supplies	\$ 10.00	1.020	\$ 10.20	\$	SESD Rate Sheet
S0030	2	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	2	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
						Subtotal	\$
						5% Overhead Charge	\$
						Total	\$ To Schedule 2

Lone Peak Valuation Group

South Utah Valley Electric Service District v. Payson - D. Cloward Annexation

Schedule 3.1

Current Replacement Cost of D. Cloward Adjustment Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

UG Trenching & Backfill 3ft. Depth - UGTR 3.00

Purchase Date Provided by SESD		2012					
Purchase Date used by Lone Peak		6/30/2012 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
Non-Invent	40	UG Trenching & Backfill 3 ft depth	\$ 17.88	1.038	\$ 18.56	\$	Adv Exc CO20221261
						Subtotal	\$
						5% Overhead Charge	\$
						Total	\$ To Schedule 2

UG Conduit & Install 3" PVC - UGC 3.00

Purchase Date Provided by SESD		1992					
Purchase Date used by Lone Peak		6/30/1992 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
1190	40	CONDUIT, PLASTIC 3"	\$ 7.02	1.038	\$ 7.28	\$	WUE 6061185
S0001	40	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
UGCL 1.00	40	UG Conduit Install Labor 2" - 4"	\$ 4.00	1.020	\$ 4.08	\$	SESD Rate Sheet
						Subtotal	\$
						5% Overhead Charge	\$
						Total	\$ To Schedule 2

Notes:

<1> Appendix K - Inflation Adjustment Factor, Schedule 1

Lone Peak Valuation Group  
 South Utah Valley Electric Service District v. Payson - Mower Annexation  
 Schedule 2  
 Calculation of Reimbursement for Mower Physical Facilities

		<1> Transfer Date 7/29/2023 [a]									
<2> Description	<2> Current Replacement Cost	<2> Date Acquired	Age (Years)	<3> Category (Account Number)	<3> Useful Life (Years)	<4> Remaining Useful Life (Years)	<4> % Life Remaining	<4> Reimbursement Amount			
	[b]	[c]	[d]=[a]-[c]		[e]	[f]=[e]-[d]	[g]=[f]/[e]	[h]=[b]*[g]			
Overhead 3-Phase Wood Tangent Line Pole 45' - OHP 3.100	\$ 3,635.29	6/30/1998	25.08	101.364	50	24.92	49.8%	\$			
Overhead 3-Phase Dead End Pole 45' - OHP 3.110	\$ 5,692.97	6/30/1994	29.08	101.364	50	20.92	41.8%	\$			
Overhead Secondary-Service Pole 35'-OHP 1.132	\$ 1,985.01	6/30/1969	54.08	101.364	50	-	0.0%	\$			
Overhead Secondary-Service Pole 35'-OHP 1.133	\$ 3,970.02	6/30/1969	54.08	101.364	50	-	0.0%	\$			
Overhead Secondary-Service Pole 35'-OHP 1.134	\$ 5,955.04	6/30/1969	54.08	101.364	50	-	0.0%	\$			
Overhead Secondary-Service Pole 35'-OHP 1.135	\$ 7,940.05	6/30/1969	54.08	101.364	50	-	0.0%	\$			
Overhead 3-Phase 4-Wire #2 ACSR - OHW 3.02	\$ 2,382.96	6/30/1992	31.08	101.365	50	18.92	37.8%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 633.30	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 745.06	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 312.92	6/30/1985	38.08	101.365	50	11.92	23.8%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 212.34	6/30/2018	5.08	101.365	50	44.92	89.8%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 275.67	6/30/2005	18.08	101.365	50	31.92	63.8%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 245.87	6/30/2003	20.08	101.365	50	29.92	59.8%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 145.29	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 610.95	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 145.29	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
OH 1Ph. Wire #2 ACSR 7.2kV (with Neutral) - OHW 1.11.02	\$ 5,980.06	6/30/1992	31.08	101.365	50	18.92	37.8%	\$			
UG Secondary Cable 4/0 URD 600V - UGW 1.09	\$ 433.72	6/30/1992	31.08	101.366	70	38.92	55.6%	\$			
UG Secondary Cable 4/0 URD 600V - UGW 1.09	\$ 382.69	6/30/1992	31.08	101.366	70	38.92	55.6%	\$			
UG Secondary Cable 4/0 URD 600V - UGW 1.09	\$ 153.08	6/30/1992	31.08	101.366	70	38.92	55.6%	\$			
UG Secondary Cable 4/0 URD 600V - UGW 1.09	\$ 153.08	6/30/1992	31.08	101.366	70	38.92	55.6%	\$			
UG Secondary Cable 4/0 URD 600V - UGW 1.09	\$ 153.08	6/30/1992	31.08	101.366	70	38.92	55.6%	\$			
UG Conduit & Install 3" PVC - UGC 3.00	\$ 3,912.80	6/30/1992	31.08	101.366	70	38.92	55.6%	\$			
OH Secondary Riser Labor & Materials - OHSR 1.05	\$ 4,073.98	N/A	23.08 <5>	101.365	50	26.92	53.8%	\$			
OH Secondary Riser Labor & Materials - OHSR 1.05	\$ 1,985.01	6/30/2000	23.08	101.365	50	26.92	53.8%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 365.08	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 260.77	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 342.73	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
Overhead Secondary-Service Pole 35'-OHP 1.133	\$ 1,985.01	6/30/2013	10.08	101.364	50	39.92	79.8%	\$			
Overhead Secondary-Service Pole 35'-OHP 1.134	\$ 3,970.02	6/30/2013	10.08	101.364	50	39.92	79.8%	\$			
Overhead Secondary-Service Pole 35'-OHP 1.135	\$ 5,955.04	6/30/1975	48.08	101.364	50	1.92	3.8%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 651.93	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 376.25	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
Overhead Secondary-Service Pole 35'-OHP 1.135	\$ 1,985.01	6/30/2013	10.08	101.364	50	39.92	79.8%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 532.72	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
Overhead Secondary-Service Pole 35'-OHP 1.135	\$ 1,985.01	6/30/2013	10.08	101.364	50	39.92	79.8%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 361.35	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 335.28	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
Overhead Secondary-Service Pole 35'-OHP 1.135	\$ 1,985.01	6/30/1980	43.08	101.364	50	6.92	13.8%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 394.88	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 532.72	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
Overhead Secondary-Service Pole 35'-OHP 1.135	\$ 1,985.01	6/30/2006	17.08	101.364	50	32.92	65.8%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 476.84	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$ 298.02	N/A	20.33 <5>	101.365	50	29.67	59.3%	\$			
Residential Service Connection - 100-200 Amps - RSC 1.00	\$ 13,040.23	6/30/1998	25.08	101.370	10	-	0.0%	\$			
<b>Total</b>	<b>\$ 89,934.42</b>						<b>Total</b>	<b>\$</b>	<i>To Schedule 1</i>		

Notes:

<1> I understand that the Code provides that the annexing party has 180 days to respond to this inventory and that the parties have agreed to extend that deadline for an additional 90 days, resulting in a total of 270 days after the completion of this report. Consistent with this time period, the Transfer Date is 270 days after the date of this report.

<2> Schedule 3.1

<3> Appendix 1 - Value of SESD System, Schedule 3

<4> Remaining life and net replacement value assume straight-line depreciation. I understand that this is the typical method of depreciation for these types of facilities.

<5> The acquisition date for this asset was not available. I have assumed the age of the asset is the average of similar assets in this acquisition. See Schedule 2.1

**Lone Peak Valuation Group**

**South Utah Valley Electric Service District v. Payson - Mower Annexation**

**Schedule 3**

**Current Replacement Cost of Mower Physical Facilities - Summary**

Source: Schedule 3.1

	<b>Current Replacement Cost</b>
Overhead 3-Phase Wood Tangent Line Pole 45' - OHP 3.100	\$
Overhead 3-Phase Dead End Pole 45' - OHP 3.110	\$
Overhead Secondary-Service Pole 35'-OHP 1.132	\$
Overhead Secondary-Service Pole 35'-OHP 1.133	\$
Overhead Secondary-Service Pole 35'-OHP 1.134	\$
Overhead Secondary-Service Pole 35'-OHP 1.135	\$
Overhead 3-Phase 4-Wire #2 ACSR - OHW 3.02	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
OH 1Ph. Wire #2 ACSR 7.2kV (with Neutral) - OHW 1.11.02	\$
UG Secondary Cable 4/0 URD 600V - UGW 1.09	\$
UG Secondary Cable 4/0 URD 600V - UGW 1.09	\$
UG Secondary Cable 4/0 URD 600V - UGW 1.09	\$
UG Secondary Cable 4/0 URD 600V - UGW 1.09	\$
UG Secondary Cable 4/0 URD 600V - UGW 1.09	\$
UG Conduit & Install 3" PVC - UGC 3.00	\$
OH Secondary Riser Labor & Materials - OHSR 1.05	\$
OH Secondary Riser Labor & Materials - OHSR 1.05	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
Overhead Secondary-Service Pole 35'-OHP 1.133	\$
Overhead Secondary-Service Pole 35'-OHP 1.134	\$
Overhead Secondary-Service Pole 35'-OHP 1.135	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
Overhead Secondary-Service Pole 35'-OHP 1.135	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
Overhead Secondary-Service Pole 35'-OHP 1.135	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
Overhead Secondary-Service Pole 35'-OHP 1.135	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
Overhead Secondary-Service Pole 35'-OHP 1.135	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0	\$
Residential Service Connection - 100-200 Amps - RSC 1.00	\$
<b>Total</b>	<b>\$</b>

Lone Peak Valuation Group  
 South Utah Valley Electric Service District v. Payson - Mower Annexation  
 Schedule 3.1

Current Replacement Cost of Mower Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

Overhead 3-Phase Wood Tangent Line Pole 45' - OHP 3.100

		Purchase Date Provided by SESD		1998		Purchase Date used by Lone Peak		6/30/1998 To Schedule 2	
<1>									
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source		
230	2	Bolt, Machine 5/8" X 12"	\$ 0.96	1.089	\$ 1.05	\$	WUE 6038705		
250	1	Bolt, Machine 5/8" X 16"	\$ 1.71	1.051	\$ 1.80	\$	WUE 6052078		
620	1	Bolt, Upset 5/8" X 12"	\$ 9.15	1.029	\$ 9.41	\$	WUE Quote 2052676		
844	1	Cartridge, AMP White Shot	\$ 2.15	1.051	\$ 2.26	\$	Irby 5012705166.002		
1363	1	Connector, AMP 1/0 to 1/0, 2 to 600403	\$ 3.07	1.029	\$ 3.16	\$	WUE Quote 2053134		
1549	1	Cross Arm, Fiberglass Tangent 10'	\$ 160.35	1.068	\$ 171.27	\$	Anixter 5133329-00		
1935	3	Clamp Top Pin Insulator	\$ 27.00	1.051	\$ 28.37	\$	Irby 5012860156.001		
1980	1	Insulator, Spool 2.3 kV	\$ 1.00	1.089	\$ 1.09	\$	Irby 5012445636.004		
2520	2	Pin, Cross Arm	\$ 6.18	1.038	\$ 6.41	\$	Anixter 5217160-02		
2540	1	Pin, Top 24"	\$ 13.25	1.165	\$ 15.43	\$	Anixter 4224127-01		
2620	1	Pole, WRC 45'	\$ 1,128.00	1.038	\$ 1,170.69	\$	Stella-Jones UMI-0251481		
3420	1	Tie, Wraplock Spool 1/0	\$ 2.61	1.029	\$ 2.69	\$	WUE Quote 2052676		
3930	5	Washer, 2 1/4" Square	\$ 0.44	1.068	\$ 0.47	\$	WUE 6046113		
3950	2	Washer, Coil Spring 5/8"	\$ 0.90	1.161	\$ 1.04	\$	Anixter 4308935-00		
3960	4	Washer, Spring 3/4"	\$ 4.50	1.068	\$ 4.81	\$	WUE 6046113		
EQT15	4	T-15 2008 International Bucket Truck 65'	\$ 100.00	1.020	\$ 102.04	\$	SESD Rate Sheet		
EQT16	4	T-16 2015 Chevrolet Diesel Crew Truck	\$ 38.00	1.020	\$ 38.78	\$	SESD Rate Sheet		
EQT57	2.5	Pole Trailer	\$ 25.00	1.020	\$ 25.51	\$	SESD Rate Sheet		
EQT7	3.5	1994 T-7 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$	SESD Rate Sheet		
S0003	3	Miscellaneous - Shop Supplies	\$ 10.00	1.020	\$ 10.20	\$	SESD Rate Sheet		
S0030	3.5	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet		
S0110	3.5	Four Man Crew	\$ 274.84	1.020	\$ 280.46	\$	SESD Rate Sheet		
						Subtotal	\$		
						\$			
						Total	\$		To Schedule 2

Overhead 3-Phase Dead End Pole 45' - OHP 3.110

		Purchase Date Provided by SESD		1994		Purchase Date used by Lone Peak		6/30/1994 To Schedule 2	
<1>									
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source		
17	2	14" Screw Anchor Plate	\$ 148.00	1.089	\$ 161.11	\$	Irby 5012474774.001		
18	2	Screw Anchor Rod/Twineye Nut	\$ 28.04	1.038	\$ 29.10	\$	WUE 6059894		
250	6	Bolt, Machine 5/8" X 16"	\$ 1.71	1.051	\$ 1.80	\$	WUE 6052078		
270	1	Bolt, Machine 5/8" X 20"	\$ 2.90	1.160	\$ 3.36	\$	Anixter 4575225-00		
520	2	Bolt, Oval Eye 5/8" X 14"	\$ 4.45	1.038	\$ 4.62	\$	Anixter 5292575-00		
910	4	Clamp, D-End Shoe Large	\$ 18.40	1.160	\$ 21.34	\$	Codale 56974536.005		
1525	1	Crimpfit, CU Large	\$ 5.85	1.068	\$ 6.25	\$	WUE 6044674		
1558	1	Cross Arm, Fiberglass D-End 10'	\$ 312.20	1.068	\$ 333.45	\$	WUE 6046108		
1790	5	Grip, Guy Preform 3/8"	\$ 2.28	1.160	\$ 2.65	\$	WUE 6010096		
1830	2	Guy Guard, 8'	\$ 4.50	1.051	\$ 4.73	\$	Irby 5012757066.001		
1850	3	Guy Attachments	\$ 9.87	1.038	\$ 10.24	\$	WUE 6059894		
1890	3	Guy Grip, Strandvice 3/8"	\$ 20.62	1.038	\$ 21.40	\$	WUE 6059894		
2000	6	Insulator, Epoxy Strain (Long)	\$ 15.05	1.038	\$ 15.62	\$	WUE 6059323		
2030	1	Insulator, J. B. 9kV Small	\$ 5.37	1.029	\$ 5.52	\$	WUE Quote 2053134		
2060	2	Insulator, Glass Rod 5/8" X 10'	\$ 41.07	1.038	\$ 42.62	\$	WUE Inv6058800		
2490	2	Nut, Oval Eye 5/8" Threaded	\$ 2.45	1.128	\$ 2.76	\$	Irby 5012250510.001		
2620	1	Pole, WRC 45'	\$ 1,128.00	1.038	\$ 1,170.69	\$	Stella-Jones UMI-0251481		
2900	3	Screw, Lag 1/2" X 4 1/2"	\$ 0.95	1.140	\$ 1.08	\$	Anixter 4739583-00		
3930	10	Washer, 2 1/4" Square	\$ 0.44	1.068	\$ 0.47	\$	WUE 6046113		
3940	4	Washer, 4" Square	\$ 2.73	1.038	\$ 2.83	\$	WUE Inv6057420		
3950	4	Washer, Coil Spring 5/8"	\$ 0.90	1.161	\$ 1.04	\$	Anixter 4308935-00		
3958	4	Washer, Spring 1/2"	\$ 2.96	1.203	\$ 3.56	\$	Codale 56171913.003		
3960	6	Washer, Spring 3/4"	\$ 4.50	1.068	\$ 4.81	\$	WUE 6046113		
4180	100	Wire, Guy Stranded Steel 3/8"	\$ 0.38	1.089	\$ 0.41	\$	Irby 5012417081.001		
EQT15	6	T-15 2008 International Bucket Truck 65'	\$ 100.00	1.020	\$ 102.04	\$	SESD Rate Sheet		
EQT16	2	T-16 2015 Chevrolet Diesel Crew Truck	\$ 38.00	1.020	\$ 38.78	\$	SESD Rate Sheet		
EQT57	2	Pole Trailer	\$ 25.00	1.020	\$ 25.51	\$	SESD Rate Sheet		
EQT7	6	1994 T-7 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$	SESD Rate Sheet		
S0003	3	Miscellaneous - Shop Supplies	\$ 10.00	1.020	\$ 10.20	\$	SESD Rate Sheet		
S0030	6	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet		
S0110	6	Four Man Crew	\$ 274.84	1.020	\$ 280.46	\$	SESD Rate Sheet		
Z0001	40	Wire, #6 Solid Soft Drawn	\$ 0.04	1.020	\$ 0.04	\$	SESD Rate Sheet		
						Subtotal	\$		
						\$			
						Total	\$		To Schedule 2

Lone Peak Valuation Group

South Utah Valley Electric Service District v. Payson - Mower Annexation

Schedule 3.1

Current Replacement Cost of Mower Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

Overhead Secondary-Service Pole 35'-OHP 1.132

Purchase Date Provided by SESD		1969					
Purchase Date used by Lone Peak		6/30/1969 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
220	3	Bolt, Machine 5/8" X 10"	\$ 1.70	1.029	\$ 1.75	\$	WUE Quote 2052676
880	2	Clamp, D-End Triplex Large	\$ 2.15	1.038	\$ 2.23	\$	5012923178.001
1130	1	Clevis, Spool Secondary	\$ 5.75	1.089	\$ 6.26	\$	WUE 6038705
1336	3	Connector, AMP 2 to 2 83592-5	\$ 2.70	1.038	\$ 2.80	\$	Irby 5012923178.001
1490	2	Cover, AMP Connectors 83364-1	\$ 1.70	1.038	\$ 1.76	\$	Irby 5012923178.001
2600	1	Pole, WRC 35'	\$ 834.00	1.029	\$ 857.89	\$	Stella-Jones Quote 07282022
3940	3	Washer, 4" Square	\$ 2.73	1.038	\$ 2.83	\$	WUE Inv6057420
EQT12	3	T12 2015 Ford Service Bucket Truck	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
EQT16	3	T-16 2015 Chevrolet Diesel Crew Truck	\$ 38.00	1.020	\$ 38.78	\$	SESD Rate Sheet
EQT7	3	1994 T-07 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$	SESD Rate Sheet
S0030	3	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	3	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
						Subtotal	\$
						\$	\$
						Total	\$ To Schedule 2

Overhead Secondary-Service Pole 35'-OHP 1.133

Purchase Date Provided by SESD		1969					
Purchase Date used by Lone Peak		6/30/1969 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
220	6	Bolt, Machine 5/8" X 10"	\$ 1.70	1.029	\$ 1.75	\$	WUE Quote 2052676
880	4	Clamp, D-End Triplex Large	\$ 2.15	1.038	\$ 2.23	\$	Irby 5012923178.001
1130	2	Clevis, Spool Secondary	\$ 5.75	1.089	\$ 6.26	\$	WUE 6038705
1336	6	Connector, AMP 2 to 2 83592-5	\$ 2.70	1.038	\$ 2.80	\$	Irby 5012923178.001
1490	4	Cover, AMP Connectors 83364-1	\$ 1.70	1.038	\$ 1.76	\$	Irby 5012923178.001
2600	2	Pole, WRC 35'	\$ 834.00	1.029	\$ 857.89	\$	Stella-Jones Quote 07282022
3940	6	Washer, 4" Square	\$ 2.73	1.038	\$ 2.83	\$	WUE Inv6057420
EQT12	6	T12 2015 Ford Service Bucket Truck	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
EQT16	6	T-16 2015 Chevrolet Diesel Crew Truck	\$ 38.00	1.020	\$ 38.78	\$	SESD Rate Sheet
EQT7	6	1994 T-07 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$	SESD Rate Sheet
S0030	6	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	6	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
						Subtotal	\$
						\$	\$
						Total	\$ To Schedule 2

Overhead Secondary-Service Pole 35'-OHP 1.134

Purchase Date Provided by SESD		1969					
Purchase Date used by Lone Peak		6/30/1969 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
220	9	Bolt, Machine 5/8" X 10"	\$ 1.70	1.029	\$ 1.75	\$	WUE Quote 2052676
880	6	Clamp, D-End Triplex Large	\$ 2.15	1.038	\$ 2.23	\$	Irby 5012923178.001
1130	3	Clevis, Spool Secondary	\$ 5.75	1.089	\$ 6.26	\$	WUE 6038705
1336	9	Connector, AMP 2 to 2 83592-5	\$ 2.70	1.038	\$ 2.80	\$	Irby 5012923178.001
1490	6	Cover, AMP Connectors 83364-1	\$ 1.70	1.038	\$ 1.76	\$	Irby 5012923178.001
2600	3	Pole, WRC 35'	\$ 834.00	1.029	\$ 857.89	\$	Stella-Jones Quote 07282022
3940	9	Washer, 4" Square	\$ 2.73	1.038	\$ 2.83	\$	WUE Inv6057420
EQT12	9	T12 2015 Ford Service Bucket Truck	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
EQT16	9	T-16 2015 Chevrolet Diesel Crew Truck	\$ 38.00	1.020	\$ 38.78	\$	SESD Rate Sheet
EQT7	9	1994 T-07 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$	SESD Rate Sheet
S0030	9	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	9	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
						Subtotal	\$
						\$	\$
						Total	\$ To Schedule 2

Lone Peak Valuation Group

South Utah Valley Electric Service District v. Payson - Mower Annexation

Schedule 3.1

Current Replacement Cost of Mower Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

Overhead Secondary-Service Pole 35'-OHP 1.135

Purchase Date Provided by SESD		1969					
Purchase Date used by Lone Peak		6/30/1969 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
220	12	Bolt, Machine 5/8" X 10"	\$ 1.70	1.029	\$ 1.75	\$	WUE Quote 2052676
880	8	Clamp, D-End Triplex Large	\$ 2.15	1.038	\$ 2.23	\$	Irby 5012923178.001
1130	4	Clevis, Spool Secondary	\$ 5.75	1.089	\$ 6.26	\$	WUE 6038705
1336	12	Connector, AMP 2 to 2 83592-5	\$ 2.70	1.038	\$ 2.80	\$	Irby 5012923178.001
1490	8	Cover, AMP Connectors 83364-1	\$ 1.70	1.038	\$ 1.76	\$	Irby 5012923178.001
2600	4	Pole, WRC 35'	\$ 834.00	1.029	\$ 857.89	\$	Stella-Jones Quote 07282022
3940	12	Washer, 4" Square	\$ 2.73	1.038	\$ 2.83	\$	WUE Inv6057420
EQT12	12	T12 2015 Ford Service Bucket Truck	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
EQT16	12	T-16 2015 Chevrolet Diesel Crew Truck	\$ 38.00	1.020	\$ 38.78	\$	SESD Rate Sheet
EQT7	12	1994 T-07 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$	SESD Rate Sheet
S0030	12	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	12	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

Overhead 3-Phase 4-Wire #2 ACSR - OHW 3.02

Purchase Date Provided by SESD		1992					
Purchase Date used by Lone Peak		6/30/1992 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4070	1260	WIRE, BARE #2 ACSR 7/1 (SPARATE)	\$ 0.32	1.029	\$ 0.33	\$	WUE 6068559
S0221	315	Pulling Conductors, OH #1/0 ACSR	\$ 5.77	1.020	\$ 5.89	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A					
Purchase Date used by Lone Peak		N/A To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	170	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839
EQT12	1.7	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	170	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	170	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A					
Purchase Date used by Lone Peak		N/A To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	200	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839
EQT12	2	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	200	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	200	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		1985					
Purchase Date used by Lone Peak		6/30/1985 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	84	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839
EQT12	0.84	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	84	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	84	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

Lone Peak Valuation Group  
 South Utah Valley Electric Service District v. Payson - Mower Annexation  
 Schedule 3.1

Current Replacement Cost of Mower Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		2018					
Purchase Date used by Lone Peak		6/30/2018 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	57	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839
EQT12	0.57	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	57	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	57	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
Subtotal						\$	
Total						\$	To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		2005					
Purchase Date used by Lone Peak		6/30/2005 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	74	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839
EQT12	0.74	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	74	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	74	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
Subtotal						\$	
Total						\$	To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		2003					
Purchase Date used by Lone Peak		6/30/2003 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	66	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839
EQT12	0.66	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	ESD Rate Sheet
S0001	66	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	ESD Rate Sheet
S0225	66	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	ESD Rate Sheet
Subtotal						\$	
Total						\$	To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A					
Purchase Date used by Lone Peak		N/A To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	39	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839
EQT12	0.39	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	39	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	39	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
Subtotal						\$	
Total						\$	To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A					
Purchase Date used by Lone Peak		N/A To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	164	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839
EQT12	1.64	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	164	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	164	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
Subtotal						\$	
Total						\$	To Schedule 2

Lone Peak Valuation Group

South Utah Valley Electric Service District v. Payson - Mower Annexation

Schedule 3.1

Current Replacement Cost of Mower Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A					
Purchase Date used by Lone Peak		N/A To Schedule 2					
							<1>
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	39	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839
EQT12	0.39	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	39	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	39	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

OH 1Ph. Wire #2 ACSR 7.2kV (with Neutral) - OHW 1.11.02

Purchase Date Provided by SESD		1992					
Purchase Date used by Lone Peak		6/30/1992 To Schedule 2					
							<1>
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4070	1740	WIRE, BARE #2 ACSR 7/1 (SPARATE)	\$ 0.32	1.029	\$ 0.33	\$	WUE 6068559
S0221	870	Pulling Conductors, OH #1/0 ACSR	\$ 5.77	1.020	\$ 5.89	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

UG Secondary Cable 4/0 URD 600V - UGW 1.09

Purchase Date Provided by SESD		1992					
Purchase Date used by Lone Peak		6/30/1992 To Schedule 2					
							<1>
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4270	85	WIRE, URD 600V ALUM 4/0 (SWEETBRIAR)	\$ 1.39	1.106	\$ 1.54	\$	WUE 6034819
S0001	85	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0222	85	Pulling Conductors, Secondary URD 1/0 - 4/0	\$ 3.15	1.020	\$ 3.21	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

UG Secondary Cable 4/0 URD 600V - UGW 1.09

Purchase Date Provided by SESD		1992					
Purchase Date used by Lone Peak		6/30/1992 To Schedule 2					
							<1>
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4270	75	WIRE, URD 600V ALUM 4/0 (SWEETBRIAR)	\$ 1.39	1.106	\$ 1.54	\$	WUE 6034819
S0001	75	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0222	75	Pulling Conductors, Secondary URD 1/0 - 4/0	\$ 3.15	1.020	\$ 3.21	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

UG Secondary Cable 4/0 URD 600V - UGW 1.09

Purchase Date Provided by SESD		1992					
Purchase Date used by Lone Peak		6/30/1992 To Schedule 2					
							<1>
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4270	30	WIRE, URD 600V ALUM 4/0 (SWEETBRIAR)	\$ 1.39	1.106	\$ 1.54	\$	WUE 6034819
S0001	30	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0222	30	Pulling Conductors, Secondary URD 1/0 - 4/0	\$ 3.15	1.020	\$ 3.21	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

Lone Peak Valuation Group

South Utah Valley Electric Service District v. Payson - Mower Annexation

Schedule 3.1

Current Replacement Cost of Mower Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

UG Secondary Cable 4/0 URD 600V - UGW 1.09

Purchase Date Provided by SESD		1992					
Purchase Date used by Lone Peak		6/30/1992 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4270	30	WIRE, URD 600V ALUM 4/0 (SWEETBRIAR)	\$ 1.39	1.106	\$ 1.54	\$	WUE 6034819
S0001	30	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0222	30	Pulling Conductors, Secondary URD 1/0 - 4/0	\$ 3.15	1.020	\$ 3.21	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

UG Secondary Cable 4/0 URD 600V - UGW 1.09

Purchase Date Provided by SESD		1992					
Purchase Date used by Lone Peak		6/30/1992 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4270	30	WIRE, URD 600V ALUM 4/0 (SWEETBRIAR)	\$ 1.39	1.106	\$ 1.54	\$	WUE 6034819
S0001	30	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0222	30	Pulling Conductors, Secondary URD 1/0 - 4/0	\$ 3.15	1.020	\$ 3.21	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

UG Conduit & Install 3" PVC - UGC 3.00

Purchase Date Provided by SESD		1992					
Purchase Date used by Lone Peak		6/30/1992 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
1190	325	CONDUIT, PLASTIC 3"	\$ 7.02	1.038	\$ 7.28	\$	WUE 6061185
S0001	325	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
UGCL 1.00	325	UG Conduit Install Labor 2" - 4"	\$ 4.00	1.020	\$ 4.08	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

OH Secondary Riser Labor & Materials - OHSR 1.05

Purchase Date Provided by SESD		N/A					
Purchase Date used by Lone Peak		N/A To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
230	12	BOLT, MACHINE 5/8" X 12"	\$ 0.96	1.089	\$ 1.05	\$	WUE 6038705
1060	6	CLAMP, UNISTRUT 2"	\$ 1.11	1.038	\$ 1.15	\$	WUE 6059494
1080	9	CLAMP, UNISTRUT 3"	\$ 1.59	1.038	\$ 1.65	\$	WUE 6059728
1180	60	CONDUIT, PLASTIC 2"	\$ 3.49	1.038	\$ 3.62	\$	WUE 6061185
1270	90	CONDUIT, RIGID 3"	\$ 19.12	1.038	\$ 19.84	\$	WUE 6061187
1690	3	ELBOW, RIGID 3"	\$ 33.48	1.140	\$ 38.17	\$	WUE 6022531
2900	24	SCREW, LAG 1/2" X 4 1/2"	\$ 0.95	1.140	\$ 1.08	\$	Anixter 4739583-00
3982	3	WEATHERHEAD, 3"	\$ 37.86	1.029	\$ 38.94	\$	WUE 6066543
EQT18	6	T-18 2017 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0003	6	Miscellaneous - Shop Supplies	\$ 10.00	1.020	\$ 10.20	\$	SESD Rate Sheet
S0005	12	6" Stand-off & Unistrut Assembly	\$ 17.94	1.038	\$ 18.62	\$	WUE inv6059727
S0030	6	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	6	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

Lone Peak Valuation Group

South Utah Valley Electric Service District v. Payson - Mower Annexation

Schedule 3.1

Current Replacement Cost of Mower Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

OH Secondary Riser Labor & Materials - OHSR 1.05

Purchase Date Provided by SESD		2000						
Purchase Date used by Lone Peak		6/30/2000 To Schedule 2						
<1>								
Number	Quantity	Description	Unit Replacement		Adjusted Unit		Extended Replacement Cost	Source
			Cost	Inflation Factor	Replacement Cost	Replacement Cost		
220	3	Bolt, Machine 5/8" X 10"	\$ 1.70	1.029	\$ 1.75	\$	WUE Quote 2052676	
880	2	Clamp, D-End Triplex Large	\$ 2.15	1.038	\$ 2.23	\$	Irby 5012923178.001	
1130	1	Clevis, Spool Secondary	\$ 5.75	1.089	\$ 6.26	\$	WUE 6038705	
1336	3	Connector, AMP 2 to 2 83592-5	\$ 2.70	1.038	\$ 2.80	\$	Irby 5012923178.001	
1490	2	Cover, AMP Connectors 83364-1	\$ 1.70	1.038	\$ 1.76	\$	Irby 5012923178.001	
2600	1	Pole, WRC 35'	\$ 834.00	1.029	\$ 857.89	\$	Stella-Jones Quote 07282022	
3940	3	Washer, 4" Square	\$ 2.73	1.038	\$ 2.83	\$	WUE Inv6057420	
EQT12	3	T12 2015 Ford Service Bucket Truck	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet	
EQT16	3	T-16 2015 Chevrolet Diesel Crew Truck	\$ 38.00	1.020	\$ 38.78	\$	SESD Rate Sheet	
EQT7	3	1994 T-07 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$	SESD Rate Sheet	
S0030	3	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet	
S0095	3	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet	
<b>Subtotal</b>							\$	
<b>Total</b>							\$	To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A						
Purchase Date used by Lone Peak		N/A To Schedule 2						
<1>								
Number	Quantity	Description	Unit Replacement		Adjusted Unit		Extended Replacement Cost	Source
			Cost	Inflation Factor	Replacement Cost	Replacement Cost		
4020	98	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839	
EQT12	0.98	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet	
S0001	98	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet	
S0225	98	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet	
<b>Subtotal</b>							\$	
<b>Total</b>							\$	To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A						
Purchase Date used by Lone Peak		N/A To Schedule 2						
<1>								
Number	Quantity	Description	Unit Replacement		Adjusted Unit		Extended Replacement Cost	Source
			Cost	Inflation Factor	Replacement Cost	Replacement Cost		
4020	70	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839	
EQT12	0.7	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet	
S0001	70	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet	
S0225	70	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet	
<b>Subtotal</b>							\$	
<b>Total</b>							\$	To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A						
Purchase Date used by Lone Peak		N/A To Schedule 2						
<1>								
Number	Quantity	Description	Unit Replacement		Adjusted Unit		Extended Replacement Cost	Source
			Cost	Inflation Factor	Replacement Cost	Replacement Cost		
4020	92	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839	
EQT12	0.92	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet	
S0001	92	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet	
S0225	92	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet	
<b>Subtotal</b>							\$	
<b>Total</b>							\$	To Schedule 2

Lone Peak Valuation Group

South Utah Valley Electric Service District v. Payson - Mower Annexation

Schedule 3.1

Current Replacement Cost of Mower Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

Overhead Secondary-Service Pole 35'-OHP 1.133

Purchase Date Provided by SESD		2013					
Purchase Date used by Lone Peak		6/30/2013 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
220	3	Bolt, Machine 5/8" X 10"	\$ 1.70	1.029	\$ 1.75	\$	WUE Quote 2052676
880	2	Clamp, D-End Triplex Large	\$ 2.15	1.038	\$ 2.23	\$	Irby 5012923178.001
1130	1	Clevis, Spool Secondary	\$ 5.75	1.089	\$ 6.26	\$	WUE 6038705
1336	3	Connector, AMP 2 to 2 83592-5	\$ 2.70	1.038	\$ 2.80	\$	Irby 5012923178.001
1490	2	Cover, AMP Connectors 83364-1	\$ 1.70	1.038	\$ 1.76	\$	Irby 5012923178.001
2600	1	Pole, WRC 35'	\$ 834.00	1.029	\$ 857.89	\$	Stella-Jones Quote 07282022
3940	3	Washer, 4" Square	\$ 2.73	1.038	\$ 2.83	\$	WUE Inv6057420
EQT12	3	T12 2015 Ford Service Bucket Truck	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
EQT16	3	T-16 2015 Chevrolet Diesel Crew Truck	\$ 38.00	1.020	\$ 38.78	\$	SESD Rate Sheet
EQT7	3	1994 T-07 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$	SESD Rate Sheet
S0030	3	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	3	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
						<b>Subtotal</b>	\$
							\$
						<b>Total</b>	\$ To Schedule 2

Overhead Secondary-Service Pole 35'-OHP 1.134

Purchase Date Provided by SESD		2013					
Purchase Date used by Lone Peak		6/30/2013 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
220	6	Bolt, Machine 5/8" X 10"	\$ 1.70	1.029	\$ 1.75	\$	WUE Quote 2052676
880	4	Clamp, D-End Triplex Large	\$ 2.15	1.038	\$ 2.23	\$	Irby 5012923178.001
1130	2	Clevis, Spool Secondary	\$ 5.75	1.089	\$ 6.26	\$	WUE 6038705
1336	6	Connector, AMP 2 to 2 83592-5	\$ 2.70	1.038	\$ 2.80	\$	Irby 5012923178.001
1490	4	Cover, AMP Connectors 83364-1	\$ 1.70	1.038	\$ 1.76	\$	Irby 5012923178.001
2600	2	Pole, WRC 35'	\$ 834.00	1.029	\$ 857.89	\$	Stella-Jones Quote 07282022
3940	6	Washer, 4" Square	\$ 2.73	1.038	\$ 2.83	\$	WUE Inv6057420
EQT12	6	T12 2015 Ford Service Bucket Truck	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
EQT16	6	T-16 2015 Chevrolet Diesel Crew Truck	\$ 38.00	1.020	\$ 38.78	\$	SESD Rate Sheet
EQT7	6	1994 T-07 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$	SESD Rate Sheet
S0030	6	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	6	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
						<b>Subtotal</b>	\$
							\$
						<b>Total</b>	\$ To Schedule 2

Overhead Secondary-Service Pole 35'-OHP 1.135

Purchase Date Provided by SESD		1975					
Purchase Date used by Lone Peak		6/30/1975 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
220	9	Bolt, Machine 5/8" X 10"	\$ 1.70	1.029	\$ 1.75	\$	WUE Quote 2052676
880	6	Clamp, D-End Triplex Large	\$ 2.15	1.038	\$ 2.23	\$	Irby 5012923178.001
1130	3	Clevis, Spool Secondary	\$ 5.75	1.089	\$ 6.26	\$	WUE 6038705
1336	9	Connector, AMP 2 to 2 83592-5	\$ 2.70	1.038	\$ 2.80	\$	Irby 5012923178.001
1490	6	Cover, AMP Connectors 83364-1	\$ 1.70	1.038	\$ 1.76	\$	Irby 5012923178.001
2600	3	Pole, WRC 35'	\$ 834.00	1.029	\$ 857.89	\$	Stella-Jones Quote 07282022
3940	9	Washer, 4" Square	\$ 2.73	1.038	\$ 2.83	\$	WUE Inv6057420
EQT12	9	T12 2015 Ford Service Bucket Truck	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
EQT16	9	T-16 2015 Chevrolet Diesel Crew Truck	\$ 38.00	1.020	\$ 38.78	\$	SESD Rate Sheet
EQT7	9	1994 T-07 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$	SESD Rate Sheet
S0030	9	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	9	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
						<b>Subtotal</b>	\$
							\$
						<b>Total</b>	\$ To Schedule 2

Lone Peak Valuation Group

South Utah Valley Electric Service District v. Payson - Mower Annexation

Schedule 3.1

Current Replacement Cost of Mower Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A					
Purchase Date used by Lone Peak		N/A To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	175	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839
EQT12	1.75	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	175	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	175	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
						Subtotal	\$
						\$	\$
						Total	\$ To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A					
Purchase Date used by Lone Peak		N/A To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	101	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.029	\$ 1.05	\$	WUE 6040839
EQT12	1.01	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	101	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	101	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
						Subtotal	\$
						\$	\$
						Total	\$ To Schedule 2

Overhead Secondary-Service Pole 35'-OHP 1.135

Purchase Date Provided by SESD		2013					
Purchase Date used by Lone Peak		6/30/2013 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
220	3	Bolt, Machine 5/8" X 10"	\$ 1.70	1.029	\$ 1.75	\$	WUE Quote 2052676
880	2	Clamp, D-End Triplex Large	\$ 2.15	1.038	\$ 2.23	\$	Irby S012923178.001
1130	1	Clevis, Spool Secondary	\$ 5.75	1.089	\$ 6.26	\$	WUE 6038705
1336	3	Connector, AMP 2 to 2 83592-5	\$ 2.70	1.038	\$ 2.80	\$	Irby S012923178.001
1490	2	Cover, AMP Connectors 83364-1	\$ 1.70	1.038	\$ 1.76	\$	Irby S012923178.001
2600	1	Pole, WRC 35'	\$ 834.00	1.029	\$ 857.89	\$	Stella-Jones Quote 07282022
3940	3	Washer, 4" Square	\$ 2.73	1.038	\$ 2.83	\$	WUE Inv6057420
EQT12	3	T12 2015 Ford Service Bucket Truck	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
EQT16	3	T-16 2015 Chevrolet Diesel Crew Truck	\$ 38.00	1.020	\$ 38.78	\$	SESD Rate Sheet
EQT7	3	1994 T-07 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$	SESD Rate Sheet
S0030	3	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	3	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
						Subtotal	\$
						\$	\$
						Total	\$ To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A					
Purchase Date used by Lone Peak		N/A To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	143	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839
EQT12	1.43	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	143	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	143	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
						Subtotal	\$
						\$	\$
						Total	\$ To Schedule 2

Lone Peak Valuation Group  
 South Utah Valley Electric Service District v. Payson - Mower Annexation  
 Schedule 3.1

Current Replacement Cost of Mower Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

Overhead Secondary-Service Pole 35'-OHP 1.135

Purchase Date Provided by SESD		2013						
Purchase Date used by Lone Peak		6/30/2013 To Schedule 2						
<1>								
Number	Quantity	Description	Unit Replacement		Adjusted Unit		Extended	Source
			Cost	Inflation Factor	Replacement Cost	Replacement Cost		
220	3	Bolt, Machine 5/8" X 10"	\$ 1.70	1.029	\$ 1.75	\$		WUE Quote 2052676
880	2	Clamp, D-End Triplex Large	\$ 2.15	1.038	\$ 2.23	\$		Irby 5012923178.001
1130	1	Clevis, Spool Secondary	\$ 5.75	1.089	\$ 6.26	\$		WUE 6038705
1336	3	Connector, AMP 2 to 2 83592-5	\$ 2.70	1.038	\$ 2.80	\$		Irby 5012923178.001
1490	2	Cover, AMP Connectors 83364-1	\$ 1.70	1.038	\$ 1.76	\$		Irby 5012923178.001
2600	1	Pole, WRC 35'	\$ 834.00	1.029	\$ 857.89	\$		Stella-Jones Quote 07282022
3940	3	Washer, 4" Square	\$ 2.73	1.038	\$ 2.83	\$		WUE Inv6057420
EQT12	3	T12 2015 Ford Service Bucket Truck	\$ 60.00	1.020	\$ 61.23	\$		SESD Rate Sheet
EQT16	3	T-16 2015 Chevrolet Diesel Crew Truck	\$ 38.00	1.020	\$ 38.78	\$		SESD Rate Sheet
EQT7	3	1994 T-07 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$		SESD Rate Sheet
S0030	3	Tools	\$ 15.00	1.020	\$ 15.31	\$		SESD Rate Sheet
S0095	3	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$		SESD Rate Sheet
						<b>Subtotal</b>	\$	
							\$	
						<b>Total</b>	\$	To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A						
Purchase Date used by Lone Peak		N/A To Schedule 2						
<1>								
Number	Quantity	Description	Unit Replacement		Adjusted Unit		Extended	Source
			Cost	Inflation Factor	Replacement Cost	Replacement Cost		
4020	97	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$		WUE 6040839
EQT12	0.97	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$		SESD Rate Sheet
S0001	97	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$		SESD Rate Sheet
S0225	97	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$		SESD Rate Sheet
						<b>Subtotal</b>	\$	
							\$	
						<b>Total</b>	\$	To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A						
Purchase Date used by Lone Peak		N/A To Schedule 2						
<1>								
Number	Quantity	Description	Unit Replacement		Adjusted Unit		Extended	Source
			Cost	Inflation Factor	Replacement Cost	Replacement Cost		
4020	90	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$		WUE 6040839
EQT12	0.9	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$		SESD Rate Sheet
S0001	90	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$		SESD Rate Sheet
S0225	90	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$		SESD Rate Sheet
						<b>Subtotal</b>	\$	
							\$	
						<b>Total</b>	\$	To Schedule 2

Overhead Secondary-Service Pole 35'-OHP 1.135

Purchase Date Provided by SESD		1980						
Purchase Date used by Lone Peak		6/30/1980 To Schedule 2						
<1>								
Number	Quantity	Description	Unit Replacement		Adjusted Unit		Extended	Source
			Cost	Inflation Factor	Replacement Cost	Replacement Cost		
220	3	Bolt, Machine 5/8" X 10"	\$ 1.70	1.029	\$ 1.75	\$		WUE Quote 2052676
880	2	Clamp, D-End Triplex Large	\$ 2.15	1.038	\$ 2.23	\$		Irby 5012923178.001
1130	1	Clevis, Spool Secondary	\$ 5.75	1.089	\$ 6.26	\$		WUE 6038705
1336	3	Connector, AMP 2 to 2 83592-5	\$ 2.70	1.038	\$ 2.80	\$		Irby 5012923178.001
1490	2	Cover, AMP Connectors 83364-1	\$ 1.70	1.038	\$ 1.76	\$		Irby 5012923178.001
2600	1	Pole, WRC 35'	\$ 834.00	1.029	\$ 857.89	\$		Stella-Jones Quote 07282022
3940	3	Washer, 4" Square	\$ 2.73	1.038	\$ 2.83	\$		WUE Inv6057420
EQT12	3	T12 2015 Ford Service Bucket Truck	\$ 60.00	1.020	\$ 61.23	\$		SESD Rate Sheet
EQT16	3	T-16 2015 Chevrolet Diesel Crew Truck	\$ 38.00	1.020	\$ 38.78	\$		SESD Rate Sheet
EQT7	3	1994 T-07 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$		SESD Rate Sheet
S0030	3	Tools	\$ 15.00	1.020	\$ 15.31	\$		SESD Rate Sheet
S0095	3	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$		SESD Rate Sheet
						<b>Subtotal</b>	\$	
							\$	
						<b>Total</b>	\$	To Schedule 2

Lone Peak Valuation Group

South Utah Valley Electric Service District v. Payson - Mower Annexation

Schedule 3.1

Current Replacement Cost of Mower Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A					
Purchase Date used by Lone Peak		N/A To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	106	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839
EQT12	1.06	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	106	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	106	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A					
Purchase Date used by Lone Peak		N/A To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	143	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.029	\$ 1.05	\$	WUE 6040839
EQT12	1.43	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	143	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	143	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

Overhead Secondary-Service Pole 35'-OHP 1.135

Purchase Date Provided by SESD		2006					
Purchase Date used by Lone Peak		6/30/2006 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
220	3	Bolt, Machine 5/8" X 10"	\$ 1.70	1.029	\$ 1.75	\$	WUE Quote 2052676
880	2	Clamp, D-End Triplex Large	\$ 2.15	1.038	\$ 2.23	\$	Irby S012923178.001
1130	1	Clevis, Spool Secondary	\$ 5.75	1.089	\$ 6.26	\$	WUE 6038705
1336	3	Connector, AMP 2 to 2 83592-5	\$ 2.70	1.038	\$ 2.80	\$	Irby S012923178.001
1490	2	Cover, AMP Connectors 83364-1	\$ 1.70	1.038	\$ 1.76	\$	Irby S012923178.001
2600	1	Pole, WRC 35'	\$ 834.00	1.029	\$ 857.89	\$	Stella-Jones Quote 07282022
3940	3	Washer, 4" Square	\$ 2.73	1.038	\$ 2.83	\$	WUE Inv6057420
EQT12	3	T12 2015 Ford Service Bucket Truck	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
EQT16	3	T-16 2015 Chevrolet Diesel Crew Truck	\$ 38.00	1.020	\$ 38.78	\$	SESD Rate Sheet
EQT7	3	1994 T-07 Line Truck Freightliner	\$ 75.00	1.020	\$ 76.53	\$	SESD Rate Sheet
S0030	3	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	3	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A					
Purchase Date used by Lone Peak		N/A To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	128	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839
EQT12	1.28	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	128	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	128	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
						Subtotal	\$
						\$	
						Total	\$ To Schedule 2

Lone Peak Valuation Group

South Utah Valley Electric Service District v. Payson - Mower Annexation

Schedule 3.1

Current Replacement Cost of Mower Physical Facilities

Source: SESD Management (PAYSON & SALEM ANNEXATIONS 421 FACILITY TABLES .xlsx)

OH Wire Secondary Service 1-0 Triplex - OHW 1.10.1-0

Purchase Date Provided by SESD		N/A					
Purchase Date used by Lone Peak		N/A To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
4020	80	WIRE, ALUMINUM TRIPLEX 1/0	\$ 0.96	1.089	\$ 1.05	\$	WUE 6040839
EQT12	0.8	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0001	80	Miscellaneous- Per Foot	\$ 0.10	1.020	\$ 0.10	\$	SESD Rate Sheet
S0225	80	Pulling Conductors, Secondary OH Triplx 1/0 - 4/0	\$ 1.75	1.020	\$ 1.79	\$	SESD Rate Sheet
						<b>Subtotal</b>	\$
						\$	
						<b>Total</b>	\$ To Schedule 2

Residential Service Connection - 100-200 Amps - RSC 1.00

Purchase Date Provided by SESD		1998					
Purchase Date used by Lone Peak		6/30/1998 To Schedule 2					
<1>							
Number	Quantity	Description	Unit Replacement Cost	Inflation Factor	Adjusted Unit Replacement Cost	Extended Replacement Cost	Source
2313	18	C2SXD Form 25 METER	\$ 135.00	1.068	\$ 144.19	\$	Power West Engineering 1251
EQT12	36	T-12 2015 Service Bucket Truck Ford	\$ 60.00	1.020	\$ 61.23	\$	SESD Rate Sheet
S0002	18	Residential Service Inspection	\$ 100.00	1.020	\$ 102.04	\$	SESD Rate Sheet
S0003	18	Miscellaneous - Shop Supplies	\$ 10.00	1.020	\$ 10.20	\$	SESD Rate Sheet
S0030	36	Tools	\$ 15.00	1.020	\$ 15.31	\$	SESD Rate Sheet
S0095	36	Two Man Crew	\$ 137.42	1.020	\$ 140.23	\$	SESD Rate Sheet
						<b>Subtotal</b>	\$
						\$	
						<b>Total</b>	\$ To Schedule 2

Notes:

<1> Appendix K - Inflation Adjustment Factor, Schedule 1