

REVISED EXHIBIT 22
PROPOSED PROFORMA ADJUSTMENTS FOR PLANT ADDITION
Water Treatment Plant Expansion Project

Green River Valley Water District proposes to adjust depreciation expense to reflect the addition of its Water Treatment Plant Expansion Project.

Construction Start	Construction Work in Progress (12-31-21)	Placed Into Service	Final Cost	Service Life (Years)	Depreciation
3-9-2020	\$10,040,371	11-11-2022	\$11,627,967	Varies*	\$249,449

* See Table Below

Water Treatment Plan Expansion Project
Depreciation Schedule Additions

Asset Class	Cost	Service Life (Years)	Depreciation Expense
Structures & Improvements	\$2,741,340	37.5	\$73,102
Concrete Structures	\$4,737,102	75.0	\$63,161
Piping	\$2,133,212	62.5	\$34,131
Treatment Equipment	\$1,614,082	27.5	\$58,694
Pumping Equipment	\$367,423	20.0	\$18,371
Lab Equipment	\$34,808	17.5	\$1,989
Totals	\$11,627,967	N/A	\$249,449

Notes:

1. The only proposed proforma adjustment reflecting plant additions is the Water Treatment Plant Expansion Project.

2. There have been no plant retirements and there are no anticipated plant retirements related to the proforma plant addition.

3. No new customers will be added as a result of the plant addition.

4. The plant addition will not have a significant impact on operating costs, except for increased electric costs as described in the Written Testimony of Alan H. Vilines (**Exhibit 9**).

5. Applicant proposes a proforma adjustment based upon actual construction cost instead of budgeted cost, which results in an increase of \$2,967 (less than 0.03%) of the \$11,625,000 Capital Construction Budget. Because of COVID and supply chain shortages, the construction period was much longer than originally anticipated and resulted in increased Construction Observation and Interest During Construction expenses.