

Sample B

Example of Itemized Schedule and Calculation of Minimum Required ERF Balance as of December 31, 2025:

Item	Year Purchased	Service Life	Installed Cost	Annual Deposit (Cost / Years)	Minimum Required Repl. Fund Balance (Years in Service * x Annual Deposit)
Activated Sludge Blowers	2015	20	\$50,000	\$2,500	10 x \$2,500 = \$25,000
2 Lift Station Pumps (@ \$15,000 each)	2015	15	30,000	2,000	10 x \$2,000 = \$20,000
Standby Generator	2021	20	40,000	2,000	4 x \$2,000 = \$8,000
Sludge Truck	2018	10	75,000	7,500	7 x \$7,500 = \$52,500
Air Compressor	2018	5	5,000	Capped	5 x \$1,000 = \$5,000
Tractor with Tiller	2000	5	6,500	Obsolete	Removed, not to be replaced.
Totals				\$14,000	\$110,500 **

* Annual deposits should be capped at the total cost to replace an item, plus any inflation factor that a municipality may want to include. Items that are obsolete and will never be replaced should be removed from the schedule.

** This would be the example Minimum Required ERF Balance as of the end of 2025. (This amount would be entered in response to CMAR question #3.3. This amount helps to answer question #3.3.1: “Is the Dec. 31 Ending Balance (#3.2.6) equal to or greater than the minimum required ERF balance (#3.3)?”