

Muhlenberg County Water District

301 Dean Road, P.O. Box 348, Greenville, Kentucky 42345

270 - 338 - 1300

December __, 2011

Jeff Derouen
Executive Director
KY Public Service Commission
PO Box 615
Frankfort, KY 40602

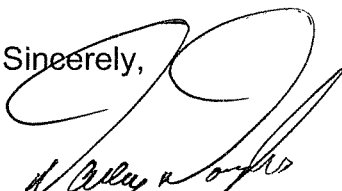
RECEIVED
JAN 10 2012
PUBLIC SERVICE
COMMISSION

RE: Application for an Adjustment in Rates Pursuant to
the Alternative Rate Filing Procedure for Small Utilities

Muhlenberg County Water District is submitting its application requesting Commission approval of its increase in water rates pursuant to the Alternative Rate Filing Procedure for Small Utilities ("ARF"). Muhlenberg respectfully also requests leave to deviate from 807 KAR 5:076, Section 4(1)(b) and 4(1)(c). Muhlenberg included a combined amortization schedule for its outstanding long-term debt that is used in the revenue requirement calculation. It does not have in its possession separate amortization schedules for each long-term debt instrument, which will be difficult to obtain. Attached is the completed "ARF Application" and the revised tariffs.

A copy of this application and related filings has been sent to the Office of the Attorney General, State Capitol Building, Suite 118, Frankfort, KY 40601.

Sincerely,



Davey Douglas, Superintendent
Muhlenberg County Water District

Enclosure

Leader-News

P.O. Box 471, Central City, KY 42330

P.O. Box 138, Greenville, KY 42340

Phone: 270-754-3000

Fax: 270-754-9484

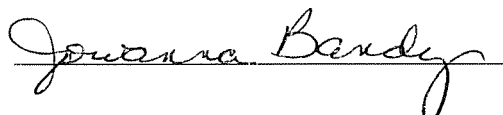
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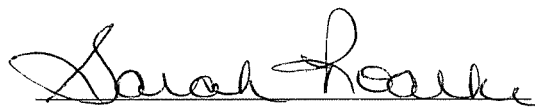
NEWSPAPER AFFIDAVIT

I, Jowanna Bandy, General Manager of the Leader-News Newspaper published at Central City and having the largest general circulation of any newspaper in Muhlenberg County, Kentucky do hereby certify that from my own knowledge and a check of the files of this newspaper that the advertisement of a Customer Notice for the Muhlenberg County Water District, concerning an adjustment of rates was inserted in the Leader-News on December 27, 2011, Page B-8; and is scheduled to run January 3, 2012, and January 10, 2012.



Subscribed And Affirmed To Before Me By Jowanna Bandy This 29th Day of December, 2011.

My Comission Expires 9-5-12



Sarah Roarke

Muhl. Co. Dist
Water

CUSTOMER NOTICE

Muhlenberg County Water District has applied to the Public Service Commission for an adjustment of rates in the total amount of \$3,321,216 on an annual basis, which is an increase of \$361,778 or approximately 12.225 percent over normalized revenues from water sales of \$2,959,438. Muhlenberg is also requesting a monthly surcharge of \$1.91 per 5/8" x 3/4" Meter to fund its meter replacement program. The requested surcharge will be in effect for 10 years and will produce approximately \$135,725 on an annual basis.

The estimated amount of the total increase per customer class/meter size is:

	<u>Dollar</u>	<u>Requested Increase Percentage</u>
5/8 x 3/4 Inch Meter	\$ 296,613.00	81.957%
1 Inch Meter	6,874.00	1.892%
1-1/2 Inch Meter	658.00	0.182%
2 Inch Meter	19,753.00	5.458%
3 Inch Meter	4,858.00	1.342%
4 Inch Meter	4,555.00	1.259%
Wholesale	28,631.00	7.911%
Totals	\$ 361,915.00	100.001%

The comparison of the present and proposed rates of the Muhlenberg County Water District is as follows:

User Bracket	Current Rates	Proposed Rates	Increase in Rates	% Change
5/8 x 3/4 Inch Meter:				
First 2,000	\$ 20.07	\$ 22.53	\$ 2.46	12.257%
Next 8,000	\$ 6.64	\$ 7.45	\$ 0.81	12.199%
Next 10,000	\$ 6.05	\$ 6.79	\$ 0.74	12.231%
Next 30,000	\$ 5.47	\$ 6.14	\$ 0.67	12.249%
Over 50,000	\$ 4.88	\$ 5.48	\$ 0.60	12.295%
1 Inch Meter:				
First 5,000	\$ 39.98	\$ 44.88	\$ 4.85	12.131%
Next 5,000	\$ 6.64	\$ 7.45	\$ 0.80	12.048%
Next 10,000	\$ 6.05	\$ 6.79	\$ 0.73	12.066%
Next 30,000	\$ 5.47	\$ 6.14	\$ 0.66	12.066%
Over 50,000	\$ 4.88	\$ 5.48	\$ 0.59	12.090%
1-1/2 Inch Meter:				
First 11,000	\$ 79.20	\$ 88.89	\$ 9.59	12.109%
Next 9,000	\$ 6.05	\$ 6.79	\$ 0.73	12.066%
Next 30,000	\$ 5.47	\$ 6.14	\$ 0.66	12.066%
Over 50,000	\$ 4.88	\$ 5.48	\$ 0.59	12.090%
2 Inch Meter:				
First 18,000	\$ 109.43	\$ 122.82	\$ 13.25	12.108%
Next 4,000	\$ 6.05	\$ 6.79	\$ 0.73	12.066%
Next 30,000	\$ 5.47	\$ 6.14	\$ 0.66	12.066%
Over 50,000	\$ 4.88	\$ 5.48	\$ 0.59	12.090%
3 Inch Meter:				
First 26,000	\$ 166.42	\$ 186.77	\$ 20.15	12.108%
Next 24,000	\$ 5.47	\$ 6.14	\$ 0.66	12.066%
Over 50,000	\$ 4.88	\$ 5.48	\$ 0.59	12.090%
4 Inch Meter:				
First 36,000	\$ 221.11	\$ 248.15	\$ 26.77	12.107%
Next 14,000	\$ 5.47	\$ 6.14	\$ 0.66	12.066%
Over 50,000	\$ 4.88	\$ 5.48	\$ 0.59	12.090%
Wholesale	\$ 3.88	\$ 4.35	\$ 0.47	12.090%

IMPACT ON AVERAGE CUSTOMER BILL

Avg. Usage	Current	Proposed	Dollar	Percentage
5/8 x 3/4 Inch Meter	3,817	\$ 32.06	\$ 36.07	12.51%
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The rates contained in this notice are the rates proposed by the Muhlenberg County Water District; however, the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice.

Any corporation, association, or person with a substantial interest in the matter may submit a written request to intervene to the Public Service Commission at the address shown below. Copies of the application may be obtained at no charge by contacting Muhlenberg County Water District at the address below. Any person may examine the rate application and any other filings at the offices of Muhlenberg County Water District or the Public Service Commission.

Muhlenberg County Water District
301 Dean Road
Greenville, Kentucky 42345

Public Service Commission
211 Sower Boulevard
P. O. Box 615
Frankfort, Kentucky 40602
Telephone: 502-564-3940

Telephone: 270-338-1300

Persons may also view and download a copy of the rate application through the Public Service Commission's website at psc.ky.gov.

SUBMIT ORIGINAL AND FIVE ADDITIONAL COPIES, UNLESS FILING ELECTRONICALLY

RECEIVED
JAN 10 2012
PUBLIC SERVICE COMMISSION

**APPLICATION FOR RATE ADJUSTMENT
 BEFORE THE PUBLIC SERVICE COMMISSION**
 For Small Utilities Pursuant to 807 KAR 5:076
 (Alternative Rate Filing)

(Name of Utility)

 301 Dean Road, P.O. Box 348
(Business Mailing Address - Number and Street, or P.O. Box)

 Greenville, Kentucky 42345
(Business Mailing Address - City, State, and Zip)

 270-338-1300
(Telephone Number)

BASIC INFORMATION

NAME, TITLE, ADDRESS, TELEPHONE NUMBER and E-MAIL ADDRESS of the person to whom correspondence or communications concerning this application should be directed:

 Ronda Hearld
(Name)

 301 Dean Road, P.O. Box 348
(Address - Number and Street or P.O. Box)

 Greenville, Kentucky 42345
(Address - City, State Zip)

 270-338-1300
(Telephone Number)

 ronda360@bellsouth.net
(Email Address)

(For each statement below, the Applicant should check either "YES" or "NO".)

- | | YES | NO |
|---|-------------------------------------|-------------------------------------|
| 1. a. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b. Applicant operates two or more divisions that provide different types of utility service. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue from the division for which a rate adjustment is sought. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2. a. Applicant has filed an annual report with the Public Service Commission for the past year. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b. Applicant has filed an annual report with the Public Service Commission for the two previous years. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Applicant's records are kept separate from other commonly-owned enterprises. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

- | | YES | NO |
|---|-------------------------------------|-------------------------------------|
| 4. a. Applicant is a corporation. A certified copy of its articles of incorporation and all amendments are attached to this application or were filed with the Public Service Commission in Case No. _____. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b. Applicant is a limited liability company. A certified copy of its articles of organization and all amendments are attached to this application or were filed with the Public Service Commission in Case No. _____. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c. Applicant is a limited partnership. A certified copy of its limited partnership agreement and all amendments thereto are attached to this application or were filed with the Public Service Commission in Case No. _____. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d. Applicant is a sole proprietorship or partnership. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| e. Applicant is a water district organized pursuant to KRS Chapter 74. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| f. Applicant is a water association organized pursuant to KRS Chapter 273. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5. a. A paper copy of this application has been mailed to Office of Rate Intervention, Office of Attorney General, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601-8204. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b. An electronic copy of this application has been electronically mailed to Office of Rate Intervention, Office of Attorney General at rateintervention@ag.ky.gov. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6. a. Applicant has 20 or fewer customers or is a sewer utility and has mailed written notice of the proposed rate adjustment to each of its customers no later than the date this application was filed with the Public Service Commission. A copy of this notice is attached to this application. (Attach a copy of customer notice.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b. Applicant has more than 20 customers, is not a sewer utility, and has included written notice of the proposed rate adjustment with customer bills that were mailed by the date on which the application was filed. A copy of this notice is attached to this application. (Attach a copy of customer notice.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c. Applicant has more than 20 customers, is not a sewer utility, and has made arrangements to publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in its service area, the first publication having been made by the date on which this Application was filed. A copy of this notice is attached to this application. (Attach a copy of customer notice.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7. Applicant requires a rate adjustment for the reasons set forth in the attachment entitled "Reasons for Application." (Attach completed "Reasons for Application" Attachment.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

- | | YES | NO |
|--|-------------------------------------|-------------------------------------|
| 8. Applicant proposes to charge the rates that are set forth in the attachment entitled "Current and Proposed Rates." (Attach completed "Current and Proposed Rates" Attachment.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 9. Applicant proposes to use its annual report for the immediate past year as the test period to determine the reasonableness of its proposed rates. This annual report is for the 12 months ending December 31, <u>2010</u> . | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 10. Applicant has reason to believe that some of the revenue and expense items set forth in its most recent annual report have or will change and proposes to adjust the test period amount of these items to reflect these changes. A statement of the test period amount, expected changes, and reasons for each expected change is set forth in the attachment "Statement of Adjusted Operations." (Attach a completed copy of appropriate "Statement of Adjusted Operations" Attachment and any invoices, letters, contracts, receipts or other documents that support the expected change in costs.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 11. Based upon test period operations, and considering any known and measurable adjustments, Applicant requires additional revenues of \$ <u>361,778</u> and total revenues from service rates of \$ <u>3,321,216</u> . The manner in which these amounts were calculated is set forth in "Revenue Requirement Calculation" Attachment. (Attach a completed "Revenue Requirement Calculation" Attachment.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 12. As of the date of the filing of this application , Applicant had <u>6,022</u> customers. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 13. A billing analysis of Applicant's current and proposed rates is attached to this application. (Attach a completed "Billing Analysis" Attachment.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 14. Applicant's depreciation schedule of utility plant in service is attached. (Attach a schedule that shows per account group: the asset's original cost, accumulated depreciation balance as of the end of the test period, the useful lives assigned to each asset and resulting depreciation expense.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 15. a. Applicant has outstanding evidences of indebtedness, such as mortgage agreements, promissory notes, or bonds. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b. Applicant has attached to this application a copy of each outstanding evidence of indebtedness (e.g., mortgage agreement, promissory note, bond resolution). | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c. Applicant has attached an amortization schedule for each outstanding evidence of indebtedness. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

- | | YES | NO |
|--|-------------------------------------|-------------------------------------|
| 16. a. Applicant is not required to file state and federal tax returns. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b. Applicant is required to file state and federal tax returns. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c. Applicant's most recent state and federal tax returns are attached to this Application. (Attach a copy of returns.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 17. Approximately <u>45.4</u> (Insert dollar amount or percentage of total utility plant) of Applicant's total utility plant was recovered through the sale of real estate lots or other contributions. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

I am authorized by the Applicant to sign and file this application on the Applicant's behalf, have read and completed this application, and to the best of my knowledge all the information contained in this application and its attachments is true and correct.

Signed *Bobby Mayhugh*
Officer of the Company/Authorized Representative
 Title *Chairman*
 Date *12/21/11*

COMMONWEALTH OF KENTUCKY

COUNTY OF *Muhlenberg*

Before me appeared *Bobby Mayhugh*, who after being duly sworn, stated that he/she had read and completed this application, that he/she is authorized to sign and file this application on behalf of the Applicant, and that to the best of his/her knowledge all the information contained in this application and its attachments is true and correct.

Ronda Heard

Notary Public

My commission expires: *March 12, 2015*
I.D. # 438266

LIST OF ATTACHMENTS
(Indicate all documents submitted by checking box)

- Applicant's Articles of Incorporation, Articles of Organization, or Limited Partnership Agreement.
- All amendments to Applicant's Articles of Incorporation, Articles of Organization, or Limited Partnership Agreement.
- Customer Notice of Proposed Rate Adjustment
- "Reasons for Application" Attachment
- "Current and Proposed Rates" Attachment
- "Statement of Adjusted Operations" Attachment
- "Revenue Requirements Calculation" Attachment
- "Billing Analysis" Attachment
- Depreciation Schedule
- Outstanding Debt Instruments (i.e., Bond Resolutions, Mortgages, Promissory Notes, Amortization Schedules.)
- State Tax Return
- Federal Tax Return

CUSTOMER NOTICE

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3 Inch Meter:

First	26,000	\$	166.42	\$	186.77	\$	20.15	12.108%
Next	24,000	\$	5.47	\$	6.14	\$	0.66	12.066%
Over	50,000	\$	4.88	\$	5.48	\$	0.59	12.090%

4 Inch Meter:

First	36,000	\$	221.11	\$	248.15	\$	26.77	12.107%
Next	14,000	\$	5.47	\$	6.14	\$	0.66	12.066%
Over	50,000	\$	4.88	\$	5.48	\$	0.59	12.090%

Wholesale

	\$	3.88	\$	4.35	\$	0.47	12.090%
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IMPACT ON AVERAGE CUSTOMER BILL

	<u>Avg. Usage</u>	<u>Current</u>	<u>Proposed</u>	<u>Dollar</u>	<u>Percentage</u>
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REASONS FOR APPLICATION

(In the space below list all reasons why the Applicant requires a rate adjustment. Describe any event or occurrence of significance that may affect the Applicant's present or future financial condition, including but not limited to excessive water line losses, regulatory changes, major repairs, planned construction, and increases in wholesale water costs.)

The proposed increase in the rates and charges is necessary for Muhlenberg County Water District to meet continuing demand for adequate service. It has been approximately 4 years since Muhlenberg County Water District last requested and received a general increase in its base water rates. Case No. 2006-00248, The Application of Muhlenberg County Water District for a General Rate Adjustment Pursuant to the Provisions of KRS 278.030 and 807 KAR 5.001 (Ky. PSC May 1, 2007). An increase in its rates is essential for Muhlenberg County Water District to maintain a reasonable level of service, to meet the expanding needs of its service area, and to cover its debt service requirements. Muhlenberg is also requesting the Commission authorize a monthly surcharge to fund its meter replacement program. As shown in its depreciation schedule the majority of Muhlenberg's meters were placed into service in 1969 and have been in service in excess of 30 years. They have been tested every 10 years as required. The meters have been repaired and placed back into service. In 2010 Muhlenberg reported non-revenue water of 23.7 percent which is in excess of the 15 percent allowable limit. When the meters are replaced, Muhlenberg believes its non-revenue water will be reduced to the allowable limit.

Utility: Muhlenberg County Water District
 Workpaper: Current and Proposed Rates

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<u>Wholesale</u>					
		\$ 3.88	\$ 4.35	\$ 0.47	12.090%

Utility: Muhlenberg County Water District
 Title: Statement of Adjusted Operations

	2009 Annual Report	Differences	Adj Ref.	Pro Forma Operations
Operating Revenues:				
Revenue - Metered Water Sales	\$ 2,931,857	\$ 27,581	(a)	\$ 2,959,438
Other Operating Revenues:				
Forfeited Discounts	49,970	0		49,970
Misc Service revenues	51,859	0		51,859
Total Other Operating Revenues	\$ 101,829	\$ 0		\$ 101,829
Total Operating Revenues	\$ 3,033,686	\$ 27,581		\$ 3,061,267
Operating Expenses:				
Operation & Maintenance:				
Salaries & Wages - Employees	\$ 799,698	\$ (75,491)	(b)	\$ 724,207
Salaries & Wages - Commissioners	13,000	0		13,000
Employee Pension & Benefits	541,575	(16,849)	(c)	524,726
Purchased Water	854,129	(87,534)	(d)	766,595
Purchased Power	80,378	0		80,378
Chemicals	11,632	0		11,632
Materials & Supplies	68,377	0		68,377
Contractual Services - Engineering	13,146	(12,800)	(e)	346
Contractual Services - Accounting	15,382	0		15,382
Contractual Services - Legal	5,288	0		5,288
Contractual Services - Water Testing	4,448	0		4,448
Contractual Services - Other	0	0		0
Rental - Building/Real Property	0	0		0
Rental - Equipment	592	0		592
Transportation	54,725	0		54,725
Insurance - Gen Liability	39,584	(8,616)	(f)	30,968
Insurance - Workers Compensation	31,129	445	(g)	31,574
Advertising	1,221	0		1,221
Bad Debt Expense	12,085	0		12,085
Miscellaneous	111,670	(16,298)	(h)	95,372
Total Operation & Maintenance	\$ 2,658,059	\$ (217,143)		\$ 2,440,916
Depreciation	402,541	16,549	(i)	419,090
Taxes Other Than Income:				
Payroll Taxes	62,874	(7,474)	(j)	55,400
PSC Assessment	4,742	0		4,742
Utility Operating Expenses	\$ 3,128,216	\$ (208,068)		\$ 2,920,148
Net Utility Operating Income	\$ (94,530)	\$ 235,649		\$ 141,119
Other Income & Deductions:				
Interest Income	12,324	0		12,324
Net Income Available for Debt Service	\$ (82,206)	\$ 235,649		\$ 153,443

Commission Staff's billing analysis and the current tariffed rate

	Customers	Gallons	Revenue
5/8 x 3/4 Inch Meter	5,933	271,756,800	2,424,214
1 Inch Meter	33	8,731,700	55,850
1 1/2 Inch Meter	4	547,700	5,374
2 Inch Meter	32	28,070,200	160,992
3 Inch Meter	5	7,207,400	39,591
4 Inch Meter	1	7,462,100	37,059
Wholesale	2	60,917,000	236,358
Schedule	6,010	384,692,900	2,959,438
Annual Report	6,022	386,079,000	2,931,857
Difference	(12)	(1,386,100)	27,581

Utility: Muhlenberg County Water District
 Workpaper: (b) Salaries & Wages

(b) Salaries & Wages: This adjustment applies the 2011 wages to the hours worked during the 2010 test period

Position Title	2011 Wages		2010 Hours		Pro Forma Salaries & Wages				Total
	Regular	Overtime	Regular	Overtime	Regular	Overtime	Misc.*	On Call	
General Manager	\$ 956.34	\$ 1,434.51			\$ 49,730	\$ -	\$ -	\$ -	\$ 49,730
Superintendent	\$ 824.28	\$ 1,236.42			42,863	0	4,050	0	46,913
Assistant Superintendent	\$ 824.28	\$ 1,236.42			42,863	0	4,875	0	47,738
Maintenance	\$ 15.39	\$ 23.09	2,110.00	19.00	32,473	439	150	0	33,062
Meter Reader	\$ 15.39	\$ 23.09	2,060.00	143.00	31,703	3,302	5,048	800	40,853
Meter Reader	\$ 15.39	\$ 23.09	2,120.00	226.25	32,627	5,224	0	500	38,351
Maintenance - Part Time	\$ 15.39	\$ 23.09	1,355.50	11.00	20,861	254	0	0	21,115
Maintenance	\$ 15.39	\$ 23.09	1,988.00	55.00	30,595	1,270	0	0	31,865
Maintenance	\$ 15.39	\$ 23.09	2,120.00	205.50	32,627	4,745	0	600	37,972
Maintenance	\$ 15.89	\$ 23.84	2,168.00	129.50	34,450	3,087	0	600	38,137
Meter Reader	\$ 15.39	\$ 23.09	2,120.00	188.50	32,627	4,352	0	900	37,879
Meter Reader	\$ 15.39	\$ 23.09	2,120.00	351.00	32,627	8,105	0	800	41,532
Maintenance Foreman	\$ 16.53	\$ 24.80	2,120.00	283.00	35,044	7,018	0	700	42,762
Maintenance	\$ 17.03	\$ 25.55	2,120.00	533.00	36,104	13,618	0	1,200	50,922
Mechanic	\$ 17.03	\$ 25.55	2,128.00	140.50	36,240	3,590	0	500	40,330
Office Manager	\$ 16.53	\$ 24.80	2,160.00	31.25	35,705	775	400	0	36,880
Assistant Office Manager	\$ 15.39	\$ 23.09	2,096.00	19.75	32,257	456	50	0	32,763
Clerical	\$ 13.10	\$ 19.65	2,120.00	19.50	27,772	383	0	0	28,155
Clerical	\$ 13.10	\$ 19.65	2,080.00	0.00	27,248	0	0	0	27,248
					<u>\$ 646,416</u>	<u>\$ 56,618</u>	<u>\$ 14,573</u>	<u>\$ 6,600</u>	<u>\$ 724,207</u>

Pro Forma Salaries & Wages - Employees	\$ 724,207
Less: Reported Salaries & Wages - Employees	799,698
Pro Forma Adjustment	<u>\$ (75,491)</u>

* Miscellaneous includes payments for cleaning, attending board meetings, and testing

Workpaper: (c) Employee Pension and Benefits

(c) **Employee Pension and Benefits:** This adjustment is based upon the current employer retirement contribution rate, the pro forma salaries and wages, and the current employee insurance premiums

Position Title	Pro Forma Sal & Wages Emp	Employee Insurance Benefits				18.90%	Totals
		Health MO	Dental MO Premium	Life MO	Annual		
General Manager	\$ 49,730	\$ 2,389 00	\$ 58 00	\$ 64 00	\$ 30,132	\$ 9,399	\$ 39,531
Superintendent	46,913	0 00	0 00	55 00	660	8,867	9,527
Assistant Superintendent	47,738	2,579 00	19 00	63 00	31,932	9,022	40,954
Maintenance	33,062	1,877 00	37 00	55 00	23,628	6,249	29,877
Meter Reader	40,853	1,289 00	37 00	55 00	16,572	7,721	24,293
Meter Reader	38,351	2,120 00	58 00	55 00	26,796	7,248	34,044
Maintenance - Part Time	21,115	0 00	19 00	0 00	228	3,991	4,219
Maintenance	31,865	0 00	19 00	45 00	768	6,022	6,790
Maintenance	37,972	2,210 00	37 00	55 00	27,624	7,177	34,801
Maintenance	38,137	1,245 00	58 00	55 00	16,296	7,208	23,504
Meter Reader	37,879	1,105 00	0 00	55 00	13,920	7,159	21,079
Meter Reader	41,532	2,124 00	19 00	55 00	26,376	7,850	34,226
Maintenance Foreman	42,762	2,292 00	19 00	57 00	28,416	8,082	36,498
Maintenance	50,922	2,250 00	19 00	57 00	27,912	9,624	37,536
Mechanic	40,330	2,661 00	19 00	57 00	32,844	7,622	40,466
Office Manager	36,880	1,125 00	19 00	54 00	14,376	6,970	21,346
Assistant Office Manager	32,763	2,210 00	19 00	55 00	27,408	6,192	33,600
Clerical	28,155	1,105 00	19 00	52 00	14,112	5,321	19,433
Clerical	27,248	2,250 00	19 00	52 00	27,852	5,150	33,002
	<u>\$ 724,207</u>	<u>\$ 30,831.00</u>	<u>\$ 494.00</u>	<u>\$ 996.00</u>	<u>\$ 387,852</u>	<u>\$ 136,874</u>	<u>\$ 524,726</u>

Pro Forma Salaries & Wages - Employees	\$ 524,726
Less: Reported 2009 Salaries & Wages - Employees	541,575
Pro Forma Adjustment	<u>\$ (16,849)</u>

Utility: **Muhlenberg County Water District**
 Adjustment: **(d) Purchased Water**

(d) Purchased Water: Muhlenberg's non-revenue water exceeds the allowable limit of 15 percent. Non-revenue water is being limited to 15 percent and the current wholesale water rates are being applied to the allowable water purchases.

Month	Test-Period Water - Gallons		
	Central City	Taylor County WD	Total
Jan-10	46,032,300	19,700	46,052,000
Feb-10	43,904,400	16,900	43,921,300
Mar-10	48,900,400	16,100	48,916,500
Apr-10	43,980,300	15,600	43,995,900
May-10	42,811,100	19,700	42,830,800
Jun-10	53,441,200	19,500	53,460,700
Jul-10	47,758,600	23,100	47,781,700
Aug-10	49,246,800	31,800	49,278,600
Sep-10	42,069,300	21,000	42,090,300
Oct-10	39,010,900	18,800	39,029,700
Nov-10	42,563,300	18,000	42,581,300
Dec-10	43,347,100	54,000	43,401,100
Annual Totals	<u>543,065,700</u>	<u>274,200</u>	<u>543,339,900</u>

Unaccounted for Water Loss Percentage

Water Produced/Purchased	543,339,900
Water Sales - Staff's Billing Analysis	384,692,900
Water Treatment Plant	0
System Flushing	29,233,000
Fire Department	522,000
Other	79,000
Total Water Sold and Used	<u>414,526,900</u>
Unaccounted for Water Loss - Gallons	<u>128,813,000</u>
Percentage of Unaccounted for Water Loss	<u>23.708%</u>
Percentage Water Loss in Excess of 15 Percent	<u>8.708%</u>

Determination of Pro Forma Purchased Water

Pro Forma Water Sales	384,692,900
Add: System Flushing, Fire Department, and Other	29,834,000
Subtotal	414,526,900
Divided by: 15% Line Loss Reciprocal	85.00%
Allowable Purchases/Production	<u>487,678,706</u>

	Municipal	Taylor WD
Test-Period Purchases	543,065,700	274,200
Divided by: Water Produced/Purchased	543,339,900	543,339,900
Percentage of Purchases	<u>99.950%</u>	<u>0.050%</u>
Allowable Purchases/Production	487,678,706	487,678,706
Multiplied by: Percentage of Purchases	99.950%	0.050%
Allowable Purchases	<u>487,434,867</u>	<u>243,839</u>

Purchased Water Cost per 1,000 Gal

Allowable Purchases	487,434,867	243,839
Multiplied by: Water Rate per 1,000 Gallons	\$ 1.570	\$ 5.420
Pro Forma Chemical Expense	<u>\$ 765,273</u>	<u>\$ 1,322</u>
Allowable Purchases - Municipal	\$ 765,273	
Allowable Purchases - Taylor County WD		1,322
Total Allowable Water Purchases	\$ 766,595	
Less: Actual Test-period Expense		854,129
Pro Forma Adjustment	\$ (87,534)	

Utility: Muhlenberg County Water District
Workpaper: (e) Contractual Services - Engineering

(e) Contractual Services - Engineering: This adjustment removes capital items that were incorrectly expensed in the test period

Transaction Date	Description		Check #	Amount
6/30/2010	GRW Engineers	Tie-in	23714	\$ (3,477)
12/31/2010	GRW Engineers	Tie-in	23902	(9,323)
Total Capital Expenditures				<u>\$ (12,800)</u>

Utility: Muhlenberg County Water District
Workpaper: (f) Insurance - General Liability

(f) Insurance: This expense is being adjusted to reflect the current premiums for various coverage's listed below

Commercial Property w/EBC	\$	10,298
Commercial General Liability Coverage		6,192
Contractors Equipment/Tools		4,360
Electronic Data Processing Equipment		250
Crime Expanded Coverage		150
Municipal Tax		2,047
Kentucky Surcharge		319
Installment Charge		24
Commercial Auto		7,140
Terrorism Coverage		188
Premium Total - Annual	\$	30,968
Less: Reported Expense		39,584
Pro Forma Adjustment	\$	(8,616)

Utility: Muhlenberg County Water District
 Adjustment: (g) Insurance - Workers Comp.

(g) Insurance - Workers Compensation: Workers Compensation insurance expense is being adjusted to reflect the current premium.

Description		Pro Foam Payroll	Rate per \$100	Premium
Waterworks Operation	W	\$ 599,161	\$ 3.81	\$ 22,828
Clerical	C	125,046	\$ 0.27	338
Total Manual Premium		<u>\$ 724,207</u>		<u>\$ 23,166</u>
Inc. Limits			1.70%	394
Subject Premium				\$ 23,560
Experience Modifier			1.37	\$ 32,277
Standard Premium				\$ 32,277
Premium Discount			9.24%	(2,982)
Normal Premium				\$ 29,295
Expense Constant				210
Foreign Terrorism				71
Domestic Terrorism				71
Estimated Premium				<u>29,647</u>
Kentucky Special Fund Assessment			6.50%	1,927
Total Pro Forma Annual Cost				<u>\$ 31,574</u>
Less: Reported Premium				<u>31,129</u>
Pro Forma Adjustment				<u>\$ 445</u>

Utility: **Muhlenberg County Water District**
Workpaper: **(h) Miscellaneous**

(h) Miscellaneous: This adjustment removes capital items that were incorrectly expensed in the test period and expenses that the Commission has historically held should not be borne by the rate payer.

No.	Description	Amount
05210-0000	Flowers	\$ (1,674)
05800-0000	Employee Christmas	(2,390)
05850-0000	GRW Capital	(4,085)
Miscellaneous		(8,149)
Difference		\$ (16,298)

Utility: Muhlenberg County Water District
 Adjustment: (i) Depreciation

(i) Depreciation: This adjustment reflects a full-year of depreciation for items capitalized in 2010

	Date Acquired	Test Period		Cost	Depreciation		
		Dep Exp			Life	Expense	Adjustment
(1) Normalized Depreciation (Full Year):							
MCWD000593 Meter Installation	12/31/10	\$ 89	\$ 10,737	10	\$ 1,074	\$ 985	
MCWD000594 United Printer	04/23/10	\$ 242	\$ 1,615	5	\$ 323	81	
MCWD000595 3 Laptops	06/02/10	\$ 290	\$ 2,487	5	\$ 497	207	
MCWD000596 2008 White Dodge Ram	07/01/10	\$ 1,569	\$ 31,374	10	\$ 3,137	1,568	
MCWD000597 Telemetry	08/31/10	\$ 7,070	\$ 169,680	10	\$ 16,968	9,898	
MCWD000598 Used Generator	02/16/10	\$ 1,815	\$ 19,800	10	\$ 1,980	165	
MCWD000599 Tractor	05/18/10	\$ 753	\$ 11,300	10	\$ 1,130	377	
MCWD00600 Generator	05/04/10	\$ 1,633	\$ 24,500	10	\$ 2,450	817	
MCWD00601 Generator	05/04/10	\$ 1,633	\$ 24,500	10	\$ 2,450	817	
MCWD00602 Generator	05/04/10	\$ 1,633	\$ 24,500	10	\$ 2,450	817	
MCWD00603 Generator	05/04/10	\$ 1,633	\$ 24,500	10	\$ 2,450	817	
Pro Forma Adjustment						<u>\$ 16,549</u>	

Adjustment: (j) Payroll Taxes

(j) Payroll Taxes: This adjustment applies the payroll tax rate to the normalized salaries and wages expense

Position Title	Pro Forma Payroll	FICA \$ 76,000 7.65%
General Manager	\$ 49,730	\$ 3,804
Superintendent	46,913	3,589
Assistant Superintendent	47,738	3,652
Maintenance	33,062	2,529
Meter Reader	40,853	3,125
Meter Reader	38,351	2,934
Maintenance - Part Time	21,115	1,615
Maintenance	31,865	2,438
Maintenance	37,972	2,905
Maintenance	38,137	2,917
Meter Reader	37,879	2,898
Meter Reader	41,532	3,177
Maintenance Foreman	42,762	3,271
Maintenance	50,922	3,896
Mechanic	40,330	3,085
Office Manager	36,880	2,821
Assistant Office Manager	32,763	2,506
Clerical	28,155	2,154
Clerical	27,248	2,084
Pro Forma Totals	\$ 724,207	\$ 55,400

Pro Forma Payroll Taxes	\$ 55,400
Less: Test Period Payroll Taxes	62,874
Pro Forma Adjustment	\$ (7,474)

Utility: Muhlenberg County Water District
 Title: Revenue Requirement Determination & Cash Flow

Revenue Requirement

	Average Debt Service	Coverage	Maximum
Debt Service Coverage	\$ 429,351	x 12	= \$ 515,221
Add: Pro Forma Operating Expenses			2,440,916
Depreciation			419,090
Taxes Other Than Income			60,142
Total Revenue Requirement			\$ 3,435,369
Less: Other Income & Deductions			12,324
Revenue Requirement from Operations			\$ 3,423,045
Less: Other Operating Revenues			101,829
Revenue Requirement from Water Sales			\$ 3,321,216
Less: Pro Forma Revenue - Water Sales			2,959,438
Requested Increase			\$ 361,778
Percentage Increase			12.225%

Cash Flow

Total Revenue Requirement	\$ 3,435,369
Less: Operating Expenses	2,920,148
Net Operating Income	\$ 515,221
Add: Depreciation & Amortization	419,090
Sub-total	\$ 934,311
Less: Debt Service	429,351
Net Cash Flow	\$ 504,960

**Muhlenberg County Water District
3 Year Average Debt Service Payments**

Bonds	Principal	Interest	Annual Debt Service
2012	\$ 284,000	\$ 142,803	\$ 426,803
2013	297,000	132,433	429,433
2014	311,000	120,818	431,818
Totals	\$ 892,000	\$ 396,054	\$ 1,288,054
			\$ 429,351

Case No: 2011-00373
 Utility: Cannonsburg Water District
 Title: Long-Term Debt Amortization Schedules

Combined Amortization Schedules

Maturity Date	Principal	Interest		Debt Service	Outstanding Balance
		Rate	Expense		
Balance Outstanding					\$ 4,951,000 00
12/30/04	0 00		17,624 70	17,624 70	\$ 4,951,000 00
12/30/05	128,000 00		88,954 02	216,954 02	\$ 4,823,000 00
12/30/06	151,000 00		96,626 20	247,626 20	\$ 4,672,000 00
12/30/07	187,000 00		92,383 40	279,383 40	\$ 4,485,000 00
12/30/08	256,000 00	4 500%	173,949 93	429,949 93	\$ 4,229,000 00
12/30/09	256,000 00	4 500%	169,794 70	425,794 70	\$ 3,973,000 00
12/30/10	265,000 00	4 500%	161,367 05	426,367 05	\$ 3,708,000 00
12/30/11	274,000 00	4 500%	152,409 95	426,409 95	\$ 3,434,000 00
12/30/12	284,000 00	4 500%	142,803 23	426,803 23	\$ 3,150,000 00
12/30/13	297,000 00	4 750%	132,432 66	429,432 66	\$ 2,853,000 00
12/30/14	311,000 00	4 750%	120,818 41	431,818 41	\$ 2,542,000 00
12/30/15	320,000 00	4 750%	108,214 86	428,214 86	\$ 2,222,000 00
12/30/16	338,000 00	4 750%	94,948 91	432,948 91	\$ 1,884,000 00
12/30/17	294,000 00	4 750%	81,989 86	375,989 86	\$ 1,590,000 00
12/30/18	244,000 00	4 750%	70,701 26	314,701 26	\$ 1,346,000 00
12/30/19	239,000 00	4 750%	60,443 76	299,443 76	\$ 1,107,000 00
12/30/20	170,000 00	4 750%	51,608 76	221,608 76	\$ 937,000 00
12/30/21	176,000 00	4 750%	43,980 63	219,980 63	\$ 761,000 00
12/30/22	112,000 00	4 750%	37,475 00	149,475 00	\$ 649,000 00
12/30/23	118,000 00	4 750%	32,155 00	150,155 00	\$ 531,000 00
12/30/24	123,000 00	5 000%	26,550 00	149,550 00	\$ 408,000 00
12/30/25	129,000 00	5 000%	20,400 00	149,400 00	\$ 279,000 00
12/30/26	136,000 00	5 000%	13,950 00	149,950 00	\$ 143,000 00
12/30/27	143,000 00	5 000%	7,150 00	150,150 00	\$ -
Totals	\$ 4,951,000 00		\$ 1,998,732 29	\$ 6,949,732 29	

KRWFC 2004A

Maturity Date	Principal	Interest		Debt Service	Outstanding Balance
		Rate	Expense		
Balance Outstanding					\$ 1,234,000.00
12/30/04	\$ -	2.060%	\$ 17,625	\$ 17,625	\$ 1,234,000.00
12/30/05	86,000.00	2.060%	34,363.60	120,364	\$ 1,148,000.00
12/30/06	87,000.00	2.060%	32,581.70	119,582	\$ 1,061,000.00
12/30/07	89,000.00	2.060%	30,768.90	119,769	\$ 972,000.00
12/30/08	91,000.00	2.310%	28,801.15	119,801	\$ 881,000.00
12/30/09	93,000.00	2.310%	26,675.95	119,676	\$ 788,000.00
12/30/10	95,000.00	2.560%	24,385.80	119,386	\$ 693,000.00
12/30/11	97,000.00	2.760%	21,831.20	118,831	\$ 596,000.00
12/30/12	100,000.00	3.060%	18,962.60	118,963	\$ 496,000.00
12/30/13	104,000.00	3.185%	15,776.40	119,776	\$ 392,000.00
12/30/14	106,000.00	3.435%	12,299.65	118,300	\$ 286,000.00
12/30/15	110,000.00	3.560%	8,521.10	118,521	\$ 176,000.00
12/30/16	114,000.00	3.685%	4,462.65	118,463	\$ 62,000.00
12/30/17	62,000.00	3.810%	1,181.10	63,181	\$ -
12/30/18	0.00		0.00	0	\$ -
12/30/19	0.00		0.00	0	\$ -
12/30/20	0.00		0.00	0	\$ -
12/30/21	0.00		0.00	0	\$ -
12/30/22	0.00		0.00	0	\$ -
12/30/23	0.00		0.00	0	\$ -
12/30/24	0.00		0.00	0	\$ -
12/30/25	0.00		0.00	0	\$ -
12/30/26	0.00		0.00	0	\$ -
12/30/27	0.00		0.00	0	\$ -
Totals	\$ 1,234,000.00		\$ 278,236.50	\$ 1,512,236.50	

KRWFC 2004D

Maturity Date	Principal	Interest		Debt Service	Outstanding Balance
		Rate	Expense		
Balance Outstanding					\$ 1,820,000.00
12/30/04	\$ -		\$ -	\$ -	\$ 1,820,000.00
12/30/05	42,000.00	3.000%	54,590.42	96,590	\$ 1,778,000.00
12/30/06	64,000.00	3.000%	64,044.50	128,045	\$ 1,714,000.00
12/30/07	98,000.00	3.000%	61,614.50	159,615	\$ 1,616,000.00
12/30/08	102,000.00	3.100%	58,563.50	160,564	\$ 1,514,000.00
12/30/09	101,000.00	3.250%	55,341.25	156,341	\$ 1,413,000.00
12/30/10	105,000.00	3.250%	51,993.75	156,994	\$ 1,308,000.00
12/30/11	109,000.00	3.250%	48,516.25	157,516	\$ 1,199,000.00
12/30/12	113,000.00	3.375%	44,838.13	157,838	\$ 1,086,000.00
12/30/13	119,000.00	3.500%	40,848.76	159,849	\$ 967,000.00
12/30/14	127,000.00	4.000%	36,226.26	163,226	\$ 840,000.00
12/30/15	129,000.00	4.000%	31,106.26	160,106	\$ 711,000.00
12/30/16	139,000.00	4.000%	25,746.26	164,746	\$ 572,000.00
12/30/17	143,000.00	4.000%	20,106.26	163,106	\$ 429,000.00
12/30/18	151,000.00	4.000%	14,226.26	165,226	\$ 278,000.00
12/30/19	141,000.00	4.000%	8,386.26	149,386	\$ 137,000.00
12/30/20	68,000.00	4.000%	4,206.26	72,206	\$ 69,000.00
12/30/21	69,000.00	4.125%	1,423.13	70,423	\$ -
12/30/22	0.00		0.00	0	\$ -
12/30/23	0.00		0.00	0	\$ -
12/30/24	0.00		0.00	0	\$ -
12/30/25	0.00		0.00	0	\$ -
12/30/26	0.00		0.00	0	\$ -
12/30/27	0.00		0.00	0	\$ -
Totals	\$ 1,820,000.00		\$ 621,778.01	\$ 2,371,354.88	

KRWFC 2007A

Maturity Date	Principal	Interest		Debt Service	Outstanding Balance
		Rate	Expense		
Balance Outstanding					\$ 1,897,000 00
12/30/04	\$ -		\$ -	\$ -	\$ 1,897,000 00
12/30/05	0 00		0.00	0	\$ 1,897,000 00
12/30/06	0 00		0.00	0	\$ 1,897,000 00
12/30/07	0 00		0 00	0	\$ 1,897,000 00
12/30/08	63,000.00	4 500%	86,585 28	149,585	\$ 1,834,000 00
12/30/09	62,000.00	4 500%	87,777 50	149,778	\$ 1,772,000 00
12/30/10	65,000.00	4 500%	84,987 50	149,988	\$ 1,707,000 00
12/30/11	68,000.00	4 500%	82,062 50	150,063	\$ 1,639,000 00
12/30/12	71,000.00	4.500%	79,002 50	150,003	\$ 1,568,000 00
12/30/13	74,000.00	4.750%	75,807 50	149,808	\$ 1,494,000 00
12/30/14	78,000.00	4.750%	72,292 50	150,293	\$ 1,416,000 00
12/30/15	81,000.00	4 750%	68,587 50	149,588	\$ 1,335,000 00
12/30/16	85,000.00	4 750%	64,740 00	149,740	\$ 1,250,000 00
12/30/17	89,000.00	4 750%	60,702 50	149,703	\$ 1,161,000 00
12/30/18	93,000.00	4 750%	56,475.00	149,475	\$ 1,068,000 00
12/30/19	98,000.00	4 750%	52,057 50	150,058	\$ 970,000 00
12/30/20	102,000.00	4 750%	47,402 50	149,403	\$ 868,000 00
12/30/21	107,000.00	4 750%	42,557 50	149,558	\$ 761,000 00
12/30/22	112,000.00	4 750%	37,475 00	149,475	\$ 649,000 00
12/30/23	118,000.00	4.750%	32,155 00	150,155	\$ 531,000 00
12/30/24	123,000.00	5.000%	26,550 00	149,550	\$ 408,000 00
12/30/25	129,000.00	5.000%	20,400 00	149,400	\$ 279,000 00
12/30/26	136,000.00	5.000%	13,950 00	149,950	\$ 143,000 00
12/30/27	143,000.00	5 000%	7,150.00	150,150	\$ -
Totals	\$ 1,897,000.00		\$ 1,098,717.78	\$ 2,995,717.78	

5/8 x 3/4 Inch Meter:

User Bracket	Bills	Gallons	First 2,000	Next 8,000	Next 10,000	Next 30,000	Over 50,000	Totals
First 2,000	22,926	22,363,700	22,363,700					22,363,700
Next 8,000	45,441	199,851,300	90,882,000	108,969,300				199,851,300
Next 10,000	2,330	30,680,000	4,660,000	18,640,000	7,380,000			30,680,000
Next 30,000	437	12,009,800	874,000	3,496,000	4,370,000	3,269,800		12,009,800
Over 50,000	67	6,852,000	134,000	536,000	670,000	2,010,000	3,502,000	6,852,000
Totals	71,201	271,756,800	118,913,700	131,641,300	12,420,000	5,279,800	3,502,000	271,756,800

User Bracket	Bills	Gallons	Rates	Revenue
First 2,000	71,201	118,913,700	\$ 20 07	1,429,004 07
Next 8,000		131,641,300	\$ 6 64	874,098 23
Next 10,000		12,420,000	\$ 6 05	75,141 00
Next 30,000		5,279,800	\$ 5 47	28,880 51
Over 50,000		3,502,000	\$ 4 88	17,089 76
Totals	71,201	271,756,800		2,424,213 57

1 Inch Meter:

User Bracket	Bills	Gallons	First 5,000	Next 5,000	Next 10,000	Next 30,000	Over 50,000	Totals
First 5,000	193	302,000	302,000					302,000
Next 5,000	72	509,100	360,000	149,100				509,100
Next 10,000	38	555,300	190,000	190,000	175,300			555,300
Next 30,000	37	1,059,500	185,000	185,000	370,000	319,500		1,059,500
Over 50,000	55	6,305,800	275,000	275,000	550,000	1,650,000	3,555,800	6,305,800
Totals	395	8,731,700	1,312,000	799,100	1,095,300	1,969,500	3,555,800	8,731,700

User Bracket	Bills	Gallons	Rates	Revenue
First 5,000	395	1,312,000	\$ 39 98	15,792 10
Next 5,000		799,100	\$ 6 64	5,306 02
Next 10,000		1,095,300	\$ 6 05	6,626 57
Next 30,000		1,969,500	\$ 5 47	10,773 17
Over 50,000		3,555,800	\$ 4 88	17,352 30
Totals	395	8,731,700		55,850 16

1 1/2 Inch Meter:

User Bracket	Bills	Gallons	First 11,000	Next 9,000	Next 30,000	Over 50,000	Totals
First 11,000	36	138,000	138,000				138,000
Next 9,000	1	11,400	11,000	400			11,400
Next 30,000	10	341,300	110,000	90,000	141,300		341,300
Over 50,000	1	57,000	11,000	9,000	30,000	7,000	57,000
Totals	48	547,700	270,000	99,400	171,300	7,000	547,700

User Bracket	Bills	Gallons	Rates	Revenue
First 11,000	48	270,000	\$ 79 20	3,801 60
Next 9,000		99,400	\$ 6 05	601 37
Next 30,000		171,300	\$ 5 47	937 01
Over 50,000		7,000	\$ 4 88	34 16
Totals	48	547,700		5,374 14

2 Inch Meter:

User Bracket	Bills	Gallons	First 16,000	Next 4,000	Next 30,000	Over 50,000	Totals
First 16,000	150	750,400	750,400				750,400
Next 4,000	16	287,300	256,000	31,300			287,300
Next 30,000	67	2,210,100	1,072,000	268,000	870,100		2,210,100
Over 50,000	145	24,822,400	2,320,000	580,000	4,350,000	17,572,400	24,822,400
Totals	378	28,070,200	4,398,400	879,300	5,220,100	17,572,400	28,070,200

User Bracket	Bills	Gallons	Rates	Revenue
First 16,000	378	4,398,400	\$ 109 43	41,364 54
Next 4,000		879,300	\$ 6 05	5,319 77
Next 30,000		5,220,100	\$ 5 47	28,553 95
Over 50,000		17,572,400	\$ 4 88	85,753 31
Totals	378	28,070,200		160,991 57

3 Inch Meter:

User Bracket	Bills	Gallons	First 26,000	Next 24,000	Over 50,000	Totals
First	26,000	12	22,500			22,500
Next	24,000	10	421,500	260,000	161,500	421,500
Over	50,000	38	6,763,400	988,000	912,000	6,763,400
Totals		60	7,207,400	1,270,500	1,073,500	7,207,400

User Bracket	Bills	Gallons	Rates	Revenue
First	26,000	60	\$ 166 42	9,985 20
Next	24,000		\$ 5 47	5,872 05
Over	50,000		\$ 4 88	23,733 39
Totals	60	7,207,400		39,590 64

4 Inch Meter:

User Bracket	Bills	Gallons	First 36,000	Next 14,000	Over 50,000	Totals
First	36,000	0	0			0
Next	14,000	0	0	0		0
Over	50,000	12	7,462,100	432,000	168,000	7,462,100
Totals		12	7,462,100	432,000	168,000	7,462,100

User Bracket	Bills	Gallons	Rates	Revenue
First	36,000	12	\$ 221 11	2 653 32
Next	14,000		\$ 5 47	918 96
Over	50,000		\$ 4 88	33,487 05
Totals	12	7,462,100		37,059 33

Wholesale

Drakesboro	19,988.000	\$	3 88	77 553 44
TVA	40,929.000	\$	3 88	158 804 52

Utility: Muhlenberg County Water District
 Workpaper: Billing Analysis - Proposed Rates

	Current	Increase	Proposed	
5/8 x 3/4 Inch Meter	\$ 2,424,214	\$ 296,613	\$ 2,720,827	81.957%
1 Inch Meter	55,850	6,847	62,697	1.892%
1 1/2 Inch Meter	5,374	658	6,032	0.182%
2 Inch Meter	160,992	19,753	180,745	5.458%
3 Inch Meter	39,591	4,858	44,449	1.342%
4 Inch Meter	37,059	4,555	41,614	1.259%
Wholesale	236,358	28,631	264,989	7.911%
Totals	\$ 2,959,438	\$ 361,915	\$ 3,321,353	100.001%
Annual Report	2,959,438	361,778	3,321,216	
Difference	\$ -	\$ 137	\$ 137	

5/8 x 3/4 Inch Meter:

User Bracket	Bills	Current Rates	% Increase in Revenues	Increase in Rates	Proposed Rates
First 2,000	22,926	\$ 20.07	12.23%	\$ 2.46	\$ 22.53
Next 8,000	45,441	\$ 6.64	12.23%	\$ 0.81	\$ 7.45
Next 10,000	2,330	\$ 6.05	12.23%	\$ 0.74	\$ 6.79
Next 30,000	437	\$ 5.47	12.23%	\$ 0.67	\$ 6.14
Over 50,000	67	\$ 4.88	12.23%	\$ 0.60	\$ 5.48

User Bracket	Bills	Gallons	Proposed Rates	Revenue
First 2,000	71,201	118,913,700	\$ 22.53	1,604,158.53
Next 8,000		131,641,300	\$ 7.45	980,727.69
Next 10,000		12,420,000	\$ 6.79	84,331.80
Next 30,000		5,279,800	\$ 6.14	32,417.97
Over 50,000		3,502,000	\$ 5.48	19,190.96
Totals	71,201	271,756,800		2,720,826.95

1 Inch Meter:

User Bracket	Bills	Current Rates	% Increase in Revenues	Increase in Rates	Proposed Rates
First 5,000	193	\$ 39.98	12.23%	\$ 4.90	\$ 44.88
Next 5,000	72	\$ 6.64	12.23%	\$ 0.81	\$ 7.45
Next 10,000	38	\$ 6.05	12.23%	\$ 0.74	\$ 6.79
Next 30,000	37	\$ 5.47	12.23%	\$ 0.67	\$ 6.14
Over 50,000	55	\$ 4.88	12.23%	\$ 0.60	\$ 5.48

User Bracket	Bills	Gallons	Rates	Revenue
First 5,000	395	1,312,000	\$ 44.88	17,727.60
Next 5,000		799,100	\$ 7.45	5,953.30
Next 10,000		1,095,300	\$ 6.79	7,437.09
Next 30,000		1,969,500	\$ 6.14	12,092.73
Over 50,000		3,555,800	\$ 5.48	19,485.78
Totals	395	8,731,700		62,696.50

1 1/2 Inch Meter:

User Bracket	Bills	Current Rates	% Increase in Revenues	Increase in Rates	Proposed Rates
First 11,000	36	\$ 79.20	12.23%	\$ 9.69	\$ 88.89
Next 9,000	1	\$ 6.05	12.23%	\$ 0.74	\$ 6.79
Next 30,000	10	\$ 5.47	12.23%	\$ 0.67	\$ 6.14
Over 50,000	1	\$ 4.88	12.23%	\$ 0.60	\$ 5.48

User Bracket	Bills	Gallons	Rates	Revenue
First 11,000	48	270,000	\$ 88.89	4,266.72
Next 9,000		99,400	\$ 6.79	674.93
Next 30,000		171,300	\$ 6.14	1,051.78
Over 50,000		7,000	\$ 5.48	38.36
Totals	48	547,700		6,031.79

Utility: Muhlenberg County Water District
 Workpaper: Billing Analysis - Proposed Rates

2 Inch Meter:

User Bracket	Bills	Current Rates	% Increase in Revenues	Increase in Rates	Proposed Rates
First 16,000	150	\$ 109.43	12.23%	\$ 13.39	\$ 122.82
Next 4,000	16	\$ 6.05	12.23%	\$ 0.74	\$ 6.79
Next 30,000	67	\$ 5.47	12.23%	\$ 0.67	\$ 6.14
Over 50,000	145	\$ 4.88	12.23%	\$ 0.60	\$ 5.48

User Bracket	Bills	Gallons	Rates	Revenue
First 16,000	378	4,398,400	\$ 122.82	46,425.96
Next 4,000		879,300	\$ 6.79	5,970.45
Next 30,000		5,220,100	\$ 6.14	32,051.41
Over 50,000		17,572,400	\$ 5.48	96,296.75
Totals	378	28,070,200		180,744.57

3 Inch Meter:

User Bracket	Bills	Current Rates	% Increase in Revenues	Increase in Rates	Proposed Rates
First 26,000	12	\$ 166.42	12.23%	\$ 20.35	\$ 186.77
Next 24,000	10	\$ 5.47	12.23%	\$ 0.67	\$ 6.14
Over 50,000	38	\$ 4.88	12.23%	\$ 0.60	\$ 5.48

User Bracket	Bills	Gallons	Rates	Revenue
First 26,000	60	1,270,500	\$ 186.77	11,206.20
Next 24,000		1,073,500	\$ 6.14	6,591.29
Over 50,000		4,863,400	\$ 5.48	26,651.43
Totals	60	7,207,400		44,448.92

4 Inch Meter:

User Bracket	Bills	Current Rates	% Increase in Revenues	Increase in Rates	Proposed Rates
First 36,000	0	\$ 221.11	12.23%	\$ 27.04	\$ 248.15
Next 14,000	0	\$ 5.47	12.23%	\$ 0.67	\$ 6.14
Over 50,000	12	\$ 4.88	12.23%	\$ 0.60	\$ 5.48

User Bracket	Bills	Gallons	Rates	Revenue
First 36,000	12	432,000	\$ 248.15	2,977.80
Next 14,000		168,000	\$ 6.14	1,031.52
Over 50,000		6,862,100	\$ 5.48	37,604.31
Totals	12	7,462,100		41,613.63

Wholesale

Current Rates	% Increase in Revenues	Increase in Rates	Proposed Rates
\$ 3.88	12.23%	\$ 0.47	\$ 4.35

Drakesboro	19,988,000	\$ 4.35	86,947.80
TVA	40,929,000	\$ 4.35	178,041.15

	Impact Average Bill				
	Avg. Usage	Current	Proposed	Dollar	Percentage
5/8 x 3/4 Inch Meter	3.817	\$ 32.06	\$ 36.07	\$ 4.01	12.51%
1 Inch Meter	22.106	\$ 15,897.32	\$ 17,845.68	\$ 1,948.36	12.26%
1 1/2 Inch Meter	11.410	\$ 81.68	\$ 91.67	\$ 9.99	12.23%
2 Inch Meter	74.260	\$ 416.12	\$ 467.12	\$ 51.00	12.26%
3 Inch Meter	120.123	\$ 639.90	\$ 718.40	\$ 78.50	12.27%
4 Inch Meter	621.842	\$ 3,088.28	\$ 3,467.80	\$ 379.52	12.29%

5/8 x 3/4 Inch Meter:

User Bracket	Bills	Gallons	Current Rates		Proposed Rates		Impact on Average Bill		
			Rates	Average Bill	Rates	Revenue	Dollar	Percentage	
First	2,000	1	2,000	\$ 20.07	20.00	\$ 22.53	22.53		
Next	8,000		1,817	\$ 6.64	12.06	\$ 7.45	13.54		
Next	10,000		0	\$ 6.05	0.00	\$ 6.79	0.00		
Next	30,000		0	\$ 5.47	0.00	\$ 6.14	0.00		
Over	50,000		0	\$ 4.88	0.00	\$ 5.48	0.00		
Totals	1	3,817			32.06	36.07		\$ 4.01	12.508%

1 Inch Meter:

User Bracket	Bills	Gallons	Current Rates		Proposed Rates		Impact on Average Bill		
			Rates	Average Bill	Rates	Revenue	Dollar	Percentage	
First	5,000	395	5,000	\$ 39.98	15,792.10	\$ 44.88	17,727.60		
Next	5,000		5,000	\$ 6.64	33.20	\$ 7.45	37.25		
Next	10,000		10,000	\$ 6.05	60.50	\$ 6.79	67.90		
Next	30,000		2,106	\$ 5.47	11.52	\$ 6.14	12.93		
Over	50,000		0	\$ 4.88	0.00	\$ 5.48	0.00		
Totals	395	22,106			15,897.32	17,845.68		\$ 1,948.36	12.256%

1 1/2 Inch Meter:

User Bracket	Bills	Gallons	Current Rates		Proposed Rates		Impact on Average Bill		
			Rates	Average Bill	Rates	Revenue	Dollar	Percentage	
First	11,000	1	11,000	\$ 79.20	79.20	\$ 88.89	88.89		
Next	9,000		410	\$ 6.05	2.48	\$ 6.79	2.78		
Next	30,000		0	\$ 5.47	0.00	\$ 6.14	0.00		
Over	50,000		0	\$ 4.88	0.00	\$ 5.48	0.00		
Totals	1	11,410			81.68	91.67		\$ 9.99	12.231%

2 Inch Meter:

User Bracket	Bills	Gallons	Current Rates		Proposed Rates		Impact on Average Bill		
			Rates	Average Bill	Rates	Revenue	Dollar	Percentage	
First	16,000	1	16,000	\$ 109.43	109.43	\$ 122.82	122.82		
Next	4,000		4,000	\$ 6.05	24.20	\$ 6.79	27.16		
Next	30,000		30,000	\$ 5.47	164.10	\$ 6.14	184.20		
Over	50,000		24,260	\$ 4.88	118.39	\$ 5.48	132.94		
Totals	1	74,260			416.12	467.12		\$ 51.00	12.256%

3 Inch Meter:

User Bracket	Bills	Gallons	Current Rates		Proposed Rates		Impact on Average Bill		
			Rates	Average Bill	Rates	Revenue	Dollar	Percentage	
First	26,000	1	26,000	\$ 166.42	166.42	\$ 186.77	186.77		
Next	24,000		24,000	\$ 5.47	131.28	\$ 6.14	147.36		
Over	50,000		70,123	\$ 4.88	342.20	\$ 5.48	384.27		
Totals	1	120,123			639.90	718.40		\$ 78.50	12.268%

4 Inch Meter:

User Bracket	Bills	Gallons	Current Rates		Proposed Rates		Impact on Average Bill		
			Rates	Average Bill	Rates	Revenue	Dollar	Percentage	
First	36,000	1	36,000	\$ 221.11	221.11	\$ 248.15	248.15		
Next	14,000		14,000	\$ 5.47	76.58	\$ 6.14	85.96		
Over	50,000		571,842	\$ 4.88	2,790.59	\$ 5.48	3,133.69		
Totals	1	621,842			3,088.28	3,467.80		\$ 379.52	12.289%

Wholesale

Utility: Muhlenberg County Water District
 Workpaper: Calculation of Proposed Meter Replacement Surcharge

	3/4" Meters 10 Years
<u>Meter Replacement Surcharge:</u>	
Sensus Model TR/PL Low Lead Envirobrass Meter	\$ 118.55
Add: Sensus Model 520P Single Port MXU Flexnet Meter Transceiver Unit, Internal Battery	+ 106.00
Cost Per Meter Installation	\$ 224.55
Multiplied by: Number of 3/4" Meters	X 5,933
Total Cost of Radio Read 3/4" Meters	\$ 1,332,255.15
Add: 5 - Vehicle Based Radio Read Equipment	+ 25,000
Total Cost Meter Replacement Program - 3/4" Radio Read Meters	\$ 1,357,255.15
Divided by: Number of Years	÷ 10
Annual Surcharge - Meter Replacement Program	\$ 135,725.52
Divided by: 12 Months	÷ 12
Monthly Surcharge - Meter Replacement Program	\$ 11,310.46
Divided by: End-of-Period Customers - 3/4" Meters	÷ 5,933
 Monthly Meter Replacement Surcharge	 \$ 1.91

** QUOTATION **

S1535913

THE C.I. THORNBURG CO., INC.
 LEXINGTON BRANCH
 740 ENTERPRISE DRIVE
 LEXINGTON, KY 40510

Page# 1

Bid To:

Ship To:

Acct #4073
 MUHLENBERG COUNTY WATER DISTRICT
 PO BOX 348
 301 DEAN ROAD
 GREENVILLE, KY 42345
 Phone # : 270-338-1300

MUHLENBERG COUNTY WATER DISTRICT
 PO BOX 348
 301 DEAN ROAD
 GREENVILLE, KY 42345

--Bid-Date---Expr-Date--Writer--Terms-----Ship Via-----
 09/23/11 11/22/11 MCCJER NET 30 DAYS WESTERN KY PKWY
 --Purchase Order #-----CTNS / WT----Picker----Loader-----Delivered By-----

Bid-Qty--		Unit Pric	Net
1	^SENSUS SRII DRIECT READ LOW LEAD ENVIROBRASS WATER METER ***** RADIO READ METERS & EQUIPMENT *****	59.450ea	59.45
1	^SENSUS SRII TR/PL LOW LEAD ENVIROBRASS METER	118.550ea	118.55
1	SENSUS MODEL 520P SINGLE PORT MXU FLEXNET METER TRANSCEIVER UNIT, INTERNAL BATTERY	106.000ea	106.00
1	^SENSUS VEHICLE BASED RADIO READ SYSTEM EQUIPMENT PACKAGE	5000.000ea	25000.00
	BID TOTAL		25284.00
	Bid Amount		25284.00

Extras not listed or spelled out are not included in pricing.
 We reserve the right to correct clerical errors.

Muhlenberg County Water District
Depreciation Expense [Depreciation]
GAAP
For the Period January 1, 2010 to December 31, 2010

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE				
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A	Net Additions Deletions	Ending Accum Depr
<i>Asset GL Acct # 303</i>										
ACWD000533	Cleaton Pump Station 03/01/2004	None	0 0	1,500 00	0 00	0 00	0 00	0 00	0 00	0 00
ACWD000539	Land 12/31/2003	None	10 0	27,152 00	0 00	0 00	0 00	0 00	0 00	0 00
ACWD000540	Land-Powderly Pump Station 07/13/2005	None	0 0	2,100 00	0 00	0 00	0 00	0 00	0 00	0 00
ACWD000566	Depoy Tank Site and Easement Paradise industrial park 06/06/2007	None	0 0	5,000.00	0 00	0 00	0.00	0 00	0 00	0 00
<i>Subtotal: 303 (4)</i>				35 752 00	0 00	0 00	0 00	0 00	0 00	0 00
<i>Asset GL Acct # 304-1</i>										
ACWD000011	Easements 01/01/1986	SL100FM	50 0	5,100 00	102 00	2,448 00	102 00	0 00	0 00	2,550 00
ACWD000016	Utility Plant 12/31/1985	SL100FM	50 0	138,750 00	2,775 00	66,831 25	2,775 00	0 00	0 00	69,606 25
ACWD000033 1	Utility Plant 01/01/1969	SL100FM	50 0	14 64	0 24	9 84	0 24	0 00	0 00	10 08
ACWD000085	Office Improvements 01/01/1991	SL100FM	40 0	16,354 81	408 87	7,768 53	408.87	0 00	0 00	8,177 40
ACWD000086	Pipe Storage Building 09/01/1991	SL100FM	20 0	1,685 12	84 26	1,544 77	84 26	0 00	0 00	1,629 03
ACWD000087	Cleaton Telemetry Building 05/01/1991	SL100FM	40 0	2,350 00	58 75	1,096 67	58 75	0 00	0 00	1,155 42
ACWD000088	Building Project 12/01/1990	SL100FM	40 0	3,539 69	88 49	1,688 68	88.49	0 00	0 00	1,777 17
ACWD000089	Roof 11/01/1990	SL100FM	40 0	6,290 00	157 25	3,013 96	157 25	0 00	0 00	3,171 21
ACWD000090	Garage Building Addition 01/01/1989	SL100FM	20 0	23,525 26	0 00	23,525 26	0 00	0 00	0 00	23,525 26
ACWD000091	Heater - Office 01/01/1988	SL100FM	10 0	3,258 00	0 00	3,258 00	0 00	0 00	0 00	3,258 00
ACWD000092	Garage Building 01/01/1988	SL100FM	20 0	6,628 00	0 00	6,628 00	0 00	0 00	0 00	6,628 00
ACWD000093	Garage Building 11/01/1987	SL100FY	20 0	25,818 00	0 00	25,818 00	0 00	0 00	0 00	25,818 00
ACWD000094	Office Enclosure 10/01/1983	SL100FM	40 0	2,474 00	61 85	1,623 56	61 85	0 00	0 00	1,685 41
ACWD000095	Fence 10/01/1978	SL100FM	10 0	6,205 00	0 00	6,205 00	0 00	0 00	0 00	6,205 00
ACWD000096	Addition to Building 01/01/1979	SL100FM	39 0	2,998 00	76 87	2,382 97	76 87	0 00	0 00	2,459 84
ACWD000097	Office Building 10/01/1978	SL100FM	40 0	110,480 00	2,762 00	86,312 50	2,762 00	0 00	0 00	89,074 50
ACWD000118	Night Deposit Box 06/01/1989	SL100FM	25 0	2,074 88	83 00	1,708.41	83 00	0 00	0 00	1,791 41
ACWD000157	Garage Improvements 06/01/1992	SL100FM	20 0	2,550 16	127 51	2,242 05	127.51	0 00	0 00	2,369 56
ACWD000158	Shop Improvements 07/01/1992	SL100FM	20 0	314 72	15 74	275 45	15 74	0 00	0 00	291 19
ACWD000159	Garage Shelves 01/01/1992	SL100FM	20 0	245 36	12 27	220 86	12 27	0 00	0 00	233 13
ACWD000161	Drinking Fountain 10/31/1993	SL100FM	5 0	509 44	0 00	509 44	0 00	0 00	0 00	509 44
ACWD000202	Shop Improvements									

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE				
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A	Net Additions Deletions	Ending Accum Depr
<i>Issel GL Acct # 304-1</i>										
ACWD000205	02/28/1993 Nelson Creek Pump House	SL100FM	20 0	895 95	44 80	757 86	44 80	0 00	0 00	802 66
ACWD000225	08/31/1993 Awning	SL100FM	20 0	1,174 13	58 71	963 82	58 71	0 00	0 00	1,022 53
ACWD000226	08/01/1994 Tile - Front	SL100FM	20 0	900 00	45 00	693 75	45 00	0 00	0 00	738 75
ACWD000227	06/01/1994 Furnace	SL100FM	20 0	420 55	21 03	327 72	21 03	0 00	0 00	348 75
ACWD000228	06/01/1994 Telemetry Building	SL100FM	7 0	3,442 83	0 00	3,442 83	0 00	0 00	0 00	3,442 83
ACWD000229	11/01/1994 TVA Power Building	SL100FM	50 0	6,591 10	131 82	1,999 27	131 82	0 00	0 00	2,131 09
ACWD000278	11/01/1994 Grease Pit	SL100FM	50 0	4,978 29	99 57	1,510 14	99 57	0 00	0 00	1,609 71
ACWD000279	12/01/1995 Bathroom Tile	SL100FM	20 0	2,451 22	122 56	1,726 05	122 56	0 00	0 00	1,848 61
ACWD000280	11/01/1995 Sewer Line	SL100FM	10 0	1,487 61	0 00	1,487 61	0 00	0 00	0 00	1,487 61
ACWD000281	10/01/1995 Garage Heater	SL100FM	40 0	5,819 97	145 50	2,073 37	145 50	0 00	0 00	2,218 87
ACWD000282	01/01/1995 Truck Garage	SL100FM	10 0	916 40	0 00	916 40	0 00	0 00	0 00	916 40
ACWD000283	10/01/1995 Nelson Creek Pump Building	SL100FM	20 0	34,272 40	1,713 62	24,419 09	1,713 62	0 00	0 00	26,132 71
ACWD000309	04/01/1995 Shop Improvements	SL100FM	50 0	15,000 00	300 00	4,425 00	300 00	0 00	0 00	4,725 00
ACWD000333	06/30/1996 Dunmor Pump Stations	SL100FM	20 0	11,096 29	554 81	7,536 17	554 81	0 00	0 00	8,090 98
ACWD000363	01/01/1998 Gas Tanks. Pad	SL100FM	50 0	133,109 46	2,662 19	31,946 28	2,662 19	0 00	0 00	34,608 47
ACWD000367	03/01/1998 Building Locks	SL100FM	20 0	13,287 51	664 38	7,861 83	664 38	0 00	0 00	8,526 21
ACWD000390	10/01/1999 Office Remodeling	SL100FM	5 0	440 00	0 00	440 00	0 00	0 00	0 00	440 00
ACWD000391	02/01/1999 Twin Tunnel Building	SL100FM	20 0	48,531 70	2,426 59	26,490 27	2,426 59	0 00	0 00	28,916 86
ACWD000409	10/01/1999 Telemetry - Twin Tunnel	SL100FM	50 0	828 85	16 58	169 94	16 58	0 00	0 00	166 52
ACWD000410	01/31/2000 Air Purifier	SL100FM	10 0	112 93	0 00	112 93	0 00	0 00	0 00	112 93
ACWD000437	11/01/2001 A/C at Shed	SL100FM	5 0	599 00	0 00	599 00	0 00	0 00	-599 00	0 00
ACWD000449	08/01/2001 4 Wheeler Storage	SL100FM	7 0	238 74	0 00	238 74	0 00	0 00	0 00	238 74
ACWD000463	03/01/2002 New Roof	SL100FM	5 0	229 95	0 00	229 95	0 00	0 00	0 00	229 95
ACWD000469	07/01/2002 Pipe Building Renovation	SL100FM	20 0	26,990 00	1,349 50	10,121 25	1,349 50	0 00	0 00	11,470 75
ACWD000470	04/01/2002 Electrical - Pipe Building	SL100FM	20 0	1,074 35	53 72	416 33	53 72	0 00	0 00	470 05
ACWD000485	06/01/2002 Ice Maker	SL100FM	20 0	75 79	3 79	28 74	3 79	0 00	0 00	32 53
ACWD000509	01/01/2003 Shop Shelving	SL100FM	7 0	2,850 00	0 00	2,850 00	0 00	0 00	0 00	2,850 00
ACWD000510	12/01/2003 Ramp At Door	SL100FM	20 0	88 04	4 40	26 77	4 40	0 00	0 00	31 17
ACWD000530	10/01/2003 Shop Shelving	SL100FM	20 0	469 94	23 50	146 87	23 50	0 00	0 00	170 37

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE				
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A	Net Additions Deletions	Ending Accum Depr
<i>Asset GL Acct # 304-1</i>										
ACWD000531	03/01/2004	SL100FM	20 0	257 83	12 89	75 19	12 89	0 00	0 00	88 08
	B Creek Reservation									
ACWD000532	04/01/2004	SL100FM	20 0	258 00	12 90	74 18	12 90	0 00	0 00	87 08
	B Creek Door Pump Station									
ACWD000567	01/01/2004	SL100FM	20 0	1,020 52	51 03	306 18	51 03	0 00	0 00	357 21
	Telemetry Buildings									
Class Disposals	05/24/2007	SL100FM	10 0	39,972 36	3,997 24	10,659 30	3,997 24	0 00	0 00	14,656 54
	Adjustment to eliminate cost values of disposed assets									
				-599 00						
<i>Subtotal 304-1 (55)</i>				720,447 79	21,330 23	390,184 03	21,330 23	0 00	-599 00	410,915 26
<i>Asset GL Acct # 311</i>										
ACWD000020	Utility Plant									
	01/01/1982	SL100FM	50 0	173,424 00	3,468 48	97,117 44	3,468 48	0 00	0 00	100,585 92
ACWD000033 2	Utility Plant									
	01/01/1969	SL100FM	50 0	241 74	4 80	196 80	4 80	0 00	0 00	201 60
ACWD000129	Electric Pumping									
	01/01/1990	SL100FM	20 0	12,389 00	0 00	12,389 00	0 00	0 00	0 00	12,389 00
ACWD000187	1993 Additions									
	01/01/1993	SL100FM	50 0	11,852 18	237 04	4,029 68	237 04	0 00	0 00	4,266 72
ACWD000277	Nelson Creek Pump Station									
	04/01/1995	SL100FM	20 0	26,984 09	1,349 20	19,900 70	1,349 20	0 00	0 00	21,249 90
ACWD000389	Twin Tunnel Pump									
	04/01/1999	SL100FM	7 0	5,337 01	0 00	5,337 01	0 00	0 00	0 00	5,337 01
ACWD000464	Pump Equipment									
	08/01/2002	SL100FM	7 0	324 19	0 00	324 19	0 00	0 00	0 00	324 19
ACWD000465	Booster Pump Tank									
	05/01/2002	SL100FM	7 0	213 82	0 00	213 82	0 00	0 00	0 00	213 82
ACWD000527	Chlorine Pump									
	06/01/2004	SL100FM	7 0	319 75	45 68	255 05	45 68	0 00	0 00	300 73
ACWD000528	Chlorine Booster									
	02/01/2004	SL100FM	7 0	2,786 47	398 07	2,355 24	398 07	0 00	0 00	2,753 31
ACWD000529	Weir Pump									
	01/01/2004	SL100FM	7 0	752 70	107 52	645 18	107 52	0 00	0 00	752 70
ACWD000560	Pump Station Improvements Beech Creek and Weir									
	04/04/2006	SL100FM	25 0	414,366 70	16,574 67	62,155 01	16,574 67	0 00	0 00	78,729 68
ACWD000561	Pump Station Improvements-Contract 3B-Powderly									
	10/23/2006	SL100FM	25 0	656,682 02	26,267 28	85,368 66	26,267 28	0 00	0 00	111,535 94
ACWD000568	Pump - Twin Tunnel									
	08/03/2007	SL100FM	10 0	3,350 00	335 00	809 58	335 00	0 00	0 00	1,144 58
ACWD000569	Metering Pump - electronic									
	09/05/2007	SL100FM	10 0	588 93	58 89	137 41	58 89	0 00	0 00	196 30
ACWD000570	Metering Pump - electronic									
	09/05/2007	SL100FM	10 0	588 92	58 89	137 41	58 89	0 00	0 00	196 30
ACWD000571	Pallet Power Pump									
	10/22/2007	SL100FM	10 0	853 25	85 33	191 99	85 33	0 00	0 00	277 32
<i>Subtotal 311 (17)</i>				1,311,054 77	48,990 85	291,564 17	48,990 85	0 00	0 00	340,555 02
<i>Asset GL Acct # 330</i>										
ACWD000019	Utility Plant									
	01/01/1983	SL100FM	50 0	246,320 00	4,926 40	133,012 80	4,926 40	0 00	0 00	137,939 20
ACWD000023	Utility Plant									
	01/01/1979	SL100FM	50 0	22,400 00	448 00	13,888 00	448 00	0 00	0 00	14,336 00
ACWD000028	Utility Plant									
	06/30/1974	SL100FM	50 0	7,500 00	150 00	5,337 50	150 00	0 00	0 00	5,487 50
ACWD000033 3	Utility Plant									
	01/01/1969	SL100FM	50 0	447 78	9 00	368 99	9 00	0 00	0 00	377 99
ACWD000128	1991 Additions									

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE				
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A	Net Additions Deletions	Ending Accum Depr
<i>Asset GL Acct # 330</i>										
ICWD000275	01/01/1991 181 More	SL100FM	50 0	21,660.49	433 21	8,230.99	433 21	0 00	0 00	8,664.20
ICWD000308	06/30/1995 Additions	SL100FM	50 0	45,523.61	910 47	13,277.69	910 47	0 00	0 00	14,188.16
ICWD000341	06/30/1996 Line Additions	SL100FM	50 0	34,919.59	698 39	9,486.47	698 39	0 00	0 00	10,184.86
ICWD000507	01/01/1998 Grahdon Ramp	SL100FM	50 0	26,918.42	538 37	6,460.44	538 37	0 00	0 00	6,998.81
ICWD000580	01/01/2003 Nebo water tank	SL100FM	50 0	81,346.70	1,626.93	11,388.51	1,626.93	0 00	0 00	13,015.44
	09/01/2008	SL100FM	45 0	103,068.77	2,290.42	3,053.89	2,290.42	0 00	0 00	5,344.31
<i>Subtotal 330 (10)</i>				590,105.36	12,031.19	204,505.28	12,031.19	0 00	0 00	216,536.47
<i>Asset GL Acct # 331</i>										
ICWD000004	01/01/1988 Trans & Dist Mains	SL100FM	50 0	47,009.00	940 18	20,683.96	940 18	0 00	0 00	21,624.14
ICWD000005	01/01/1988 Trans & Dist Mains	SL100FM	50 0	83,339.00	1,666.78	36,669.16	1,666.78	0 00	0 00	38,335.94
ICWD000009	03/15/1987 Trans & Dist Main	SL100FY	50 0	41,673.00	833 46	19,169.58	833 46	0 00	0 00	20,003.04
ICWD000010	03/01/1987 Graham Utility Plant	SL100FM	50 0	79,145.00	1,582.90	36,142.88	1,582.90	0 00	0 00	37,725.78
ICWD000015	01/01/1986 Transmission & Dist Mains	SL100FM	50 0	25,836.00	516 72	12,401.28	516 72	0 00	0 00	12,918.00
ICWD000017	01/01/1985 Utility Plant	SL100FM	50 0	1,288.00	25 76	644.00	25 76	0 00	0 00	669.76
ICWD000018	01/01/1984 Utility Plant	SL100FM	50 0	52,500.00	1,050.00	27,300.00	1,050.00	0 00	0 00	28,350.00
ICWD000022	01/01/1980 Utility Plant	SL100FM	50 0	2,809,635.00	54,968.83	1,710,258.30	54,968.83	0 00	0 00	1,765,227.13
ICWD000026	06/30/1976 Utility Plant	SL100FM	50 0	9,265.00	185 30	6,222.99	185 30	0 00	0 00	6,408.29
ICWD000027	01/01/1975 Utility Plant	SL100FM	50 0	6,500.00	130 00	4,550.00	130 00	0 00	0 00	4,680.00
ICWD000032	06/30/1970 Utility Plant	SL100FM	50 0	5,719.00	114 38	4,527.54	114 38	0 00	0 00	4,641.92
ICWD000033 8	01/01/1969 Utility Plant	SL100FM	50 0	267,154.66	5,343.18	219,069.34	5,343.18	0 00	0 00	224,412.52
ICWD000130	01/01/1989 1987 Addition	SL100FM	50 0	2,081,507.16	41,630.14	874,232.94	41,630.14	0 00	0 00	915,863.08
ICWD000156	11/01/1992 New Distribution Line	SL100FM	50 0	3,329.83	66 60	1,143.30	66 60	0 00	0 00	1,209.90
ICWD000188	08/01/1993 Forrest Oak Ext	SL100FM	50 0	285,670.45	5,713.41	93,795.15	5,713.41	0 00	0 00	99,508.56
ICWD000189	10/01/1993 TVA Project	SL100FM	50 0	701,968.89	14,039.38	228,139.92	14,039.38	0 00	0 00	242,179.30
ICWD000276	01/01/1995 Additions	SL100FM	50 0	10,591.58	211 83	3,177.45	211 83	0 00	0 00	3,389.28
ICWD000306	06/30/1996 Additions - Powderly Tank	SL100FM	40 0	13,200.00	330 00	4,482.50	330.00	0 00	0 00	4,812.50
ICWD000307	06/30/1996 Additions - Dunbar Tank	SL100FM	40 0	33,075.00	826 88	11,231.78	826 88	0 00	0 00	12,058.66
ICWD000328	01/01/1997 Transmission/Distributions	SL100FM	50 0	15,189.61	303 79	3,949.27	303 79	0 00	0 00	4,253.06
ICWD000332	01/01/1998 Dunmor Tank	SL100FM	50 0	176,800.00	3,536.00	42,432.00	3,536.00	0 00	0 00	45,968.00
ICWD000369	08/01/1999 Hand Held Devices	SL100FM	5 0	3,650.00	0 00	3,650.00	0 00	0 00	0 00	3,650.00

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE				
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A	Net Additions Deletions	Ending Accum Depr
<i>Asset GL Acct # 331</i>										
ACWD000388	Extensions									
	01/01/1999	SL100FM	50 0	5,235 82	104 72	1,151 92	104 72	0 00	0 00	1,256 64
ACWD000392	Transmission Mains									
	01/01/2000	SL100FM	50 0	12,371 45	247 43	2,474 30	247 43	0 00	0 00	2,721 73
ACWD000436	Transmission/Distrib Mains Additions									
	01/01/2001	SL100FM	50 0	5,079 86	101 60	914 40	101 60	0 00	0 00	1,016 00
ACWD000466	Transmission Distri									
	01/01/2002	SL100FM	50 0	2,344 55	46 89	375 12	46 89	0 00	0 00	422 01
ACWD000508	Additions									
	12/01/2003	SL100FM	50 0	9,935 18	198 70	1,208 76	198 70	0 00	0 00	1,407 46
ACWD000519	Mains									
	01/01/2004	SL100FM	50 0	7,447 12	148 94	893 64	148 94	0 00	0 00	1,042 58
ACWD000550	Transmission and Distribution Line Extensions for 2005									
	12/31/2005	SL100FM	33 0	16,963 69	514 05	2,099 04	514 05	0 00	0 00	2,613 09
ACWD000551	Beech Creek Water Tank									
	04/26/2005	SL100FM	45 0	584,323 73	12,984 97	61,678 61	12,984 97	0 00	0 00	74,663 58
ACWD000553	Line Additions 2006									
	06/30/2006	SL100FM	40 0	15,754 74	393 87	1,411 37	393 87	0 00	0 00	1,805 24
ACWD000559	US 431 Water Main Extension									
	02/23/2006	SL100FM	40 0	940,588 70	23,514 72	92,099 32	23,514 72	0 00	0 00	115,614 04
ACWD000562	US 431 Water Main Relocation(grant reimbursed)									
	09/15/2006	SL100FM	40 0	124,173 85	3,104 35	10,347 83	3,104 35	0 00	0 00	13,452 18
ACWD000579	Replacement lines 2007 1million dollar grant									
	12/31/2007	SL100FM	40 0	743,179 09	18,579 48	37,158 96	18,579 48	0 00	0 00	55,738 44
ACWD000585	Line Replacement completion of 1 million dollar grant									
	06/30/2008	SL100FM	10 0	268,569 17	26,856 92	42,523 45	26,856 92	0 00	0 00	69,380 37
ACWD000591	Transmission Lines									
	06/30/2009	SL100FM	33 0	6,802.28	206 13	120 24	206.13	0 00	0 00	326 37
<i>Subtotal 331 (36)</i>				9,496,815 41	221,018 29	3,618,330 30	221,018 29	0 00	0 00	3,839,348 59
<i>Asset GL Acct # 331-0</i>										
ACWD000592	Engineering Study-Emergency Water Plans									
	12/31/2009	None	10 0	10,805 00	0 00	0 00	0 00	0 00	0 00	0 00
<i>Subtotal 331-0 (1)</i>				10,805 00	0 00	0 00	0 00	0 00	0 00	0 00
<i>Asset GL Acct # 333</i>										
ACWD000021	Utility Plant									
	01/01/1981	SL100FM	50 0	61,449 00	1,228 98	35,640 42	1,228 98	0 00	0 00	36,869 40
ACWD000030	Utility Plant									
	06/30/1972	SL100FM	50 0	34,421 00	688 42	25,873 12	688 42	0 00	0 00	26,561 54
ACWD000031	Utility Plant									
	06/30/1971	SL100FM	50 0	16,285 00	325 70	12,566 59	325 70	0 00	0 00	12,892 29
ACWD000033 4	Utility Plant									
	01/01/1969	SL100FM	50 0	67 85	1 32	54 12	1 32	0 00	0 00	55 44
ACWD000134	Line Extensions									
	01/01/1989	SL100FM	50 0	11,612.15	232 24	4,877.04	232 24	0 00	0 00	5,109 28
<i>Subtotal 333 (5)</i>				123,835 00	2,476 66	79,011 29	2,476 66	0 00	0 00	81,487 95
<i>Asset GL Acct # 334</i>										
ACWD000003	Meters									
	01/01/1988	SL100FM	50 0	15,155 00	303 10	6,668 20	303 10	0 00	0 00	6,971 30
ACWD000008	Meters									
	03/15/1987	SL100FY	50 0	13,860 00	277 20	6,375 60	277 20	0 00	0 00	6,652 80
ACWD000014	Meters									
	01/01/1986	SL100FM	50 0	13,000 00	260 00	6,240 00	260 00	0 00	0 00	6,500 00
ACWD000033 5	Utility Plant									
	01/01/1969	SL100FM	50 0	147,325 20	2,946 48	120,807 51	2,946 48	0 00	0 00	123,753 99
ACWD000133	Meters									
	01/01/1989	SL100FM	50 0	8,964 78	179 30	3,765 30	179 30	0 00	0 00	3,944 60

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE				
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A	Net Additions Deletions	Ending Accum Depr
<i>Asset GL Acct # 334</i>										
ACWDD00155	Meters									
	01/01/1992	SL100FM	10 0	5,624 00	0 00	5,624 00	0 00	0 00	0 00	5,624 00
ACWDD00204	Meters									
	01/01/1993	SL100FM	10 0	6,761 50	0 00	6,761 50	0 00	0 00	0 00	6,761 50
ACWDD00223	Meters									
	01/01/1994	SL100FM	10 0	6,237 00	0 00	6,237 00	0 00	0 00	0 00	6,237 00
ACWDD00274	Additions									
	01/01/1995	SL100FM	10 0	6,730 50	0 00	6,730 50	0 00	0 00	0 00	6,730 50
ACWD000305	Additions									
	06/30/1996	SL100FM	10 0	6,249 40	0 00	6,249 40	0 00	0 00	0 00	6,249 40
ACWD000329	Meters									
	01/01/1997	SL100FM	10 0	7,874 72	0 00	7,874 72	0 00	0 00	0 00	7,874 72
ACWD000340	Additions									
	01/01/1998	SL100FM	10 0	9,586 72	0 00	9,586 72	0 00	0 00	0 00	9,586 72
ACWD000387	Meter Additions									
	01/01/1999	SL100FM	10 0	12,281 27	0 00	12,281 27	0 00	0 00	0 00	12,281 27
ACWD000394	Meters									
	01/01/2000	SL100FM	10 0	11,116 70	0 00	11,116 70	0 00	0 00	0 00	11,116 70
ACWD000434	Leak Detection Meter									
	01/01/2001	SL100FM	10 0	50,762 98	5,076 28	45,686 70	5,076 28	0 00	0 00	50,762 98
ACWD000435	Meters									
	01/01/2001	SL100FM	10 0	8,575 08	857 49	7,717 59	857 49	0 00	0 00	8,575 08
ACWD000467	Meters									
	10/01/2002	SL100FM	10 0	31,817 38	3,181 74	23,067 61	3,181 74	0 00	0 00	26,249 35
ACWD000506	Additions									
	01/01/2003	SL100FM	10 0	6,872 78	687 28	4,810 96	687 28	0 00	0 00	5,498 24
ACWD000526	Additions									
	01/01/2004	SL100FM	10 0	5,577 42	557 74	3,346 44	557 74	0 00	0 00	3,904 18
ACWD000593	2010 Meter Installation									
	12/31/2010	SL100FM	10 0	10,737 32	89 48	0 00	89 48	0 00	0 00	89 48
<i>Subtotal: 334 (20)</i>				385,109 75	14,416 09	300,947 72	14,416 09	0 00	0 00	315,363 81
<i>Asset GL Acct # 334-1</i>										
ACWD000002	Meter Install									
	01/01/1988	SL100FM	50 0	4,420 00	88 40	1,944 80	88 40	0 00	0 00	2,033 20
ACWD000007	Meter Install									
	03/15/1987	SL100FY	50 0	3,564 00	71 28	1,639 44	71 28	0 00	0 00	1,710 72
ACWD000013	Meter Install									
	01/01/1986	SL100FM	50 0	3,250 00	65 00	1,560 00	65 00	0 00	0 00	1,625 00
ACWD000033 6	Utility Plant									
	01/01/1969	SL100FM	50 0	603,959 67	12,079 20	495,246 42	12,079 20	0 00	0 00	507,325 62
ACWD000132	Meter Installations									
	01/01/1989	SL100FM	50 0	2,538 00	50 76	1,065 96	50 76	0 00	0 00	1,116 72
ACWD000154	Meter Installations									
	06/30/1992	SL100FM	10 0	6,890 87	0 00	6,890 87	0 00	0 00	0 00	6,890 87
ACWD000203	Meter Installation									
	01/01/1993	SL100FM	10 0	9,009 71	0 00	9,009 71	0 00	0 00	0 00	9,009 71
ACWD000222	Meter Installations									
	01/01/1994	SL100FM	10 0	8,292 06	0 00	8,292 06	0 00	0 00	0 00	8,292 06
ACWD000273	Additions									
	01/01/1995	SL100FM	10 0	10,218 63	0 00	10,218 63	0 00	0 00	0 00	10,218 63
ACWD000304	Additions									
	06/30/1996	SL100FM	10 0	8,250 16	0 00	8,250 16	0 00	0 00	0 00	8,250 16
ACWD000330	Meter Installations									
	01/01/1997	SL100FM	10 0	11,672 18	0 00	11,672 18	0 00	0 00	0 00	11,672 18
ACWD000339	Additions									
	01/01/1998	SL100FM	10 0	14,380 51	0 00	14,380 51	0 00	0 00	0 00	14,380 51
ACWD000386	Meter Additions									

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE				
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A	Net Additions Deletions	Ending Accum Depr
<i>Asset GL Acct # 334-1</i>										
ICWD000393	01/01/1999	SL100FM	10 0	16,263 26	0 00	16,263 26	0 00	0 00	0 00	16,263 26
	Meter Installations									
	01/01/2000	SL100FM	10 0	16,733 95	0 00	16,733 95	0 00	0 00	0 00	16,733 95
ICWD000433	Meter Installations									
	01/01/2001	SL100FM	10 0	11,244 02	1,124 42	10,119 60	1,124 42	0 00	0 00	11,244 02
ICWD000468	Meter Installations									
	01/01/2002	SL100FM	10 0	10,465 46	1,046 55	8,372 40	1,046 55	0 00	0 00	9,418 95
ICWD000505	Additions									
	01/01/2003	SL100FM	10 0	7,806 22	780 62	5,464 34	780 62	0 00	0 00	6,244 96
ICWD000525	Additions									
	01/01/2004	SL100FM	10 0	8,460 02	846 00	5,076 00	846 00	0 00	0 00	5,922 00
ICWD000549	Meters 67 3/4" meters and 1-1" meter installed 2005									
	12/31/2005	SL100FM	10 0	12,188 54	1,218 85	4,976 97	1,218 85	0 00	0 00	6,195 82
ICWD000554	Meters installed 2006 (80-3/4"; 1-1"; 1-1/2"; 2-2")									
	06/30/2006	SL100FM	10 0	22,361 70	2,236 17	8,012 94	2,236 17	0 00	0 00	10,249 11
ICWD000572	Meter Installations									
	01/01/2007	SL100FM	10 0	16,123 23	1,612 32	4,836 96	1,612 32	0 00	0 00	6,449 28
ICWD000581	2008 Meter installations									
	12/06/2008	SL100FM	10 0	14,673 58	1,467 36	1,589 64	1,467 36	0 00	0 00	3,057 00
ICWD000590	Meter Installations									
	06/30/2009	SL100FM	50 0	12,092 13	241 84	141 07	241 84	0 00	0 00	382 91
<i>Subtotal. 334-1 (23)</i>				834,857 90	22,928 77	651,757 87	22,928 77	0 00	0 00	674,686 64
<i>Asset GL Acct # 335</i>										
ICWD000001	Hydrants									
	01/01/1988	SL100FM	50 0	2,302 00	46 04	1,012 88	46 04	0 00	0 00	1,058 92
ICWD000006	Hydrants									
	03/15/1987	SL100FY	50 0	450 00	9 00	207 00	9 00	0 00	0 00	216 00
ICWD000012	Hydrants									
	01/01/1986	SL100FM	50 0	1,100 00	22 00	528 00	22 00	0 00	0 00	550 00
ICWD000025	Utility Plant									
	01/01/1977	SL100FM	50 0	10,805 00	216 10	7,131 30	216 10	0 00	0 00	7,347 40
ICWD000029	Utility Plant									
	06/30/1973	SL100FM	50 0	10,500 00	210 00	7,682 50	210 00	0 00	0 00	7,892 50
ICWD000033 7	Utility Plant									
	01/01/1969	SL100FM	50 0	221 46	4 44	182 04	4 44	0 00	0 00	186 48
ICWD000131	Hydrants									
	01/01/1989	SL100FM	50 0	2,681 92	53 64	1,126 44	53 64	0 00	0 00	1,180 08
ICWD000153	Hydrants									
	03/01/1992	SL100FM	50 0	1,097 61	21 95	391 44	21 95	0 00	0 00	413 39
ICWD000224	Transmission Mains									
	01/01/1994	SL100FM	50 0	10,734 67	214 69	3,435 04	214 69	0 00	0 00	3,649 73
ICWD000504	Additions									
	01/01/2003	SL100FM	20 0	1,067 56	53 38	373 66	53 38	0 00	0 00	427 04
ICWD000524	Additions									
	01/01/2004	SL100FM	20 0	1,463 15	73 16	438 96	73 16	0 00	0 00	512 12
ICWD000555	Hydrant at Tammy Terrace									
	06/30/2006	SL100FM	50 0	1,058 00	21 16	75 62	21 16	0 00	0 00	96 98
ICWD000586	Hydrant at Intersection of Main & Pendley St in Powderly									
	04/21/2008	SL100FM	10 0	1,921 61	192 16	336 28	192 16	0 00	0 00	528 44
ICWD000589	Hydrants									
	06/30/2009	SL100FM	10 0	2,528 00	252 80	147 47	252 80	0 00	0 00	400 27
<i>Subtotal. 335 (14)</i>				47,930 98	1,390 52	23,068 83	1,390 52	0 00	0 00	24,459 35
<i>Asset GL Acct # 335-1</i>										
ICWD000024	Utility Plant									
	01/01/1978	SL100FM	50 0	10,000 00	200 00	6,400 00	200 00	0 00	0 00	6,600 00
<i>Subtotal. 335-1 (1)</i>				10,000 00	200 00	6,400 00	200 00	0 00	0 00	6,600 00

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE			Ending Accum Depr	
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A		
<i>Asset GL Acct # 340</i>										
VCWD000054	Conference Chairs 10/01/1987	SL100FM	5 0	1,027 00	0 00	1,027 00	0 00	0 00	0 00	1,027 00
VCWD000060	Time Clock 08/01/1986	SL100FM	5 0	303 00	0 00	303 00	0 00	0 00	0 00	303 00
VCWD000063	Safe 11/28/1984	SL100FM	10 0	240 00	0 00	240 00	0 00	0 00	0 00	240 00
VCWD000115	Chairs 02/01/1990	SL100FM	10 0	625 80	0 00	625 80	0 00	0 00	0 00	625 80
VCWD000116	Chairs/ Office 11/01/1989	SL100FM	10 0	778 44	0 00	778 44	0 00	0 00	0 00	778 44
VCWD000119	Desk & Chair - Garage 03/01/1989	SL100FM	10 0	473 35	0 00	473 35	0 00	0 00	0 00	473 35
VCWD000200	Office Filing Cabinet 05/30/1993	SL100FM	10 0	500 00	0 00	500 00	0 00	0 00	0 00	500 00
VCWD000303	Couch/Chair Larry's Office 09/01/1996	SL100FM	7 0	1,500 00	0 00	1,500 00	0 00	0 00	0 00	1,500 00
VCWD000327	File Cabinet 01/01/1997	SL100FM	10 0	161 78	0 00	161 78	0 00	0 00	0 00	161 78
VCWD000380	Office Blinds 07/01/1999	SL100FM	7 0	291 82	0 00	291 82	0 00	0 00	0 00	291 82
VCWD000383	Cabinets/Desks 04/01/1999	SL100FM	20 0	14,079 90	704 00	7,568 00	704 00	0 00	0 00	8,272 00
VCWD000385	Drive Thru Speaker 02/01/1999	SL100FM	10 0	925 00	0 00	925 00	0 00	0 00	0 00	925 00
VCWD000404	Monitor - Tommy 10/31/2000	SL100FM	5 0	249 95	0 00	249 95	0 00	0 00	0 00	249 95
VCWD000431	Office Chairs 06/01/2001	SL100FM	7 0	724 85	0 00	724 85	0 00	0 00	0 00	724 85
VCWD000432	2 Paper Shredders 03/01/2001	SL100FM	7 0	107 74	0 00	107 74	0 00	0 00	0 00	107 74
VCWD000460	Desk/Printer Cab 12/01/2002	SL100FM	7 0	269 98	0 00	269 98	0 00	0 00	0 00	269 98
VCWD000461	Bankdraft Software 09/01/2002	SL100FM	5 0	1,249 00	0 00	1,249 00	0 00	0 00	0 00	1,249 00
VCWD000462	Tommy's Computer 01/01/2002	SL100FM	5 0	1,158 00	0 00	1,158 00	0 00	0 00	0 00	1,158 00
VCWD000495	Trash Can 11/01/2003	SL100FM	7 0	259 99	30 96	229 03	30 96	0 00	0 00	259 99
VCWD000496	Laser Printer 10/01/2003	SL100FM	5 0	2,518 27	0 00	2,518 27	0 00	0 00	0 00	2,518 27
VCWD000497	Burn Coffee Maker 09/01/2003	SL100FM	5 0	89 99	0 00	89 99	0 00	0 00	0 00	89 99
VCWD000498	Calculator 09/01/2003	SL100FM	5 0	89 95	0 00	89 95	0 00	0 00	0 00	89 95
VCWD000499	Refrigerator 09/01/2003	SL100FM	7 0	399 95	38 06	361 89	38 06	0 00	0 00	399 95
VCWD000500	Power Supply 05/01/2003	SL100FM	7 0	68 17	3 24	64 93	3 24	0 00	0 00	68 17
VCWD000501	Printer 03/01/2003	SL100FM	5 0	98 86	0 00	98 86	0 00	0 00	0 00	98 86
VCWD000502	Printer 02/01/2003	SL100FM	5 0	173 26	0 00	173 26	0 00	0 00	0 00	173 26
VCWD000503	Computer Desk 02/01/2003	SL100FM	7 0	330 00	3 95	326 05	3 95	0 00	0 00	330 00
VCWD000521	Spurlin Computer 12/01/2004	SL100FM	5 0	999 00	0 00	999 00	0 00	0 00	0 00	999 00
VCWD000522	Office Chairs 03/01/2004	SL100FM	5 0	384 00	0 00	384 00	0 00	0 00	0 00	384 00

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE			Ending Accum Depr	
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A		
<i>Asset GL Acct # 340</i>										
MCWD000523	Coffee Maker 02/01/2004	SL100FM	5 0	99 99	0 00	99 99	0 00	0 00	-99 99	0 00
MCWD000543	2 Dell Computers (Bobby and Tom) 05/24/2005	SL100FM	5 0	1,808 08	120 52	1,687 56	120 52	0 00	-1,808 08	0 00
MCWD000556	Acer Server 80GB hd 17" screen-Computer Resources 03/10/2006	SL100FM	5 0	3,495 00	699 00	2,679 50	699 00	0 00	0 00	3,378 50
MCWD000573	Computer Software/Equipment - United Systems 10/30/2007	SL100FM	10 0	63,045 76	6,304 58	14,185 30	6,304 58	0 00	0 00	20,489 88
MCWD000594	United Printer 04/23/2010	SL100FM	5 0	1,615 00	242 25	0 00	242 25	0 00	0 00	242 25
MCWD000595	3- Laptops 828 99 each 06/02/2010	SL100FM	5 0	2,486 97	290 15	0 00	290 15	0 00	0 00	290 15
Less Disposals	Adjustment to eliminate cost values of disposed assets									-1,908 07
<i>Subtotal 340 (36)</i>				100,719 78	8,436 71	42,141 29	8,436 71	0 00	-1,908 07	48,669 93
<i>Asset GL Acct # 341</i>										
MCWD000082	Truck/Bed 04/01/1990	SL100FM	4 0	3,013 00	0 00	3,013 00	0 00	0 00	-3,013 00	0 00
MCWD000083	Dump Truck Trailer vin 2920 07/16/1984	SL100FM	4 0	2,500 00	0 00	2,500 00	0 00	0 00	0 00	2,500 00
MCWD000263	Truck Bed 11/01/1995	SL100FM	4 0	1,625 00	0 00	1,625 00	0 00	0 00	-1,625 00	0 00
MCWD000264	1995 Chevy Ton 09/01/1995	SL100FM	4 0	11,180 00	0 00	11,180 00	0 00	0 00	-11,180 00	0 00
MCWD000325	Truck Radio 01/01/1997	SL100FM	5 0	149 92	0 00	149 92	0 00	0 00	0 00	149 92
MCWD000337	Trencher Trailer vin 0532 03/01/1998	SL100FM	7 0	3,100 00	0 00	3,100 00	0 00	0 00	0 00	3,100 00
MCWD000338	Interstate Trailer vin 8555 03/01/1998	SL100FM	7 0	5,000 00	0 00	5,000 00	0 00	0 00	0 00	5,000 00
MCWD000376	Hook/Dump Truck 03/01/1999	SL100FM	4 0	110 00	0 00	110 00	0 00	0 00	0 00	110 00
MCWD000378	99 Ford Ranger vin 2889 02/01/1999	SL100FM	4 0	13,193 00	0 00	13,193 00	0 00	0 00	0 00	13,193 00
MCWD000379	99 Dump Truck 02/01/1999	SL100FM	4 0	58,400 00	0 00	58,400 00	0 00	0 00	0 00	58,400 00
MCWD000428	Mat/ Tool Box 10/01/2001	SL100FM	4 0	234 98	0 00	234 98	0 00	0 00	0 00	234 98
MCWD000429	2002 Chevy S-10 vin 9649 08/01/2001	SL100FM	4 0	8,320 00	0 00	8,320 00	0 00	0 00	0 00	8,320 00
MCWD000456	Cover/Touch 12/01/2002	SL100FM	4 0	346 50	0 00	346 50	0 00	0 00	0 00	346 50
MCWD000457	2003 Silverado vin 0878 09/01/2002	SL100FM	4 0	20,996 95	0 00	20,996 95	0 00	0 00	0 00	20,996 95
MCWD000458	Tool Boxes 04/01/2002	SL100FM	4 0	430 00	0 00	430 00	0 00	0 00	0 00	430 00
MCWD000459	2002 Dodge vin 3407 03/01/2002	SL100FM	4 0	12,031 00	0 00	12,031 00	0 00	0 00	0 00	12,031 00
MCWD000482 1	Large Meter Tester 02/01/2003	SL100FM	7 0	7 69	0 22	7 47	0 22	0 00	0 00	7 69
MCWD000486	Bed Cover 10/01/2003	SL100FM	4 0	869 98	0 00	869 98	0 00	0 00	0 00	869 98
MCWD000487	Tool Box 02/01/2003	SL100FM	7 0	199 99	2 38	197 61	2 38	0 00	0 00	199 99
MCWD000488	2004 Chevy C1500 vin 2514 09/03/2003	SL100FM	4 0	23,500 00	0 00	23,500 00	0 00	0 00	0 00	23,500 00
MCWD000491	Truck Mikes									

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE			Ending Accum Depr	
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A		
<i>Asset GL Acct # 341</i>										
	11/01/2003	SL100FM	5 0	162 00	0 00	162 00	0 00	0 00	0 00	162 00
ACWD000512	Truck Antennas									
	08/01/2004	SL100FM	5 0	161 50	0 00	161 50	0 00	0 00	0 00	161 50
VCWD000520	2004 Chevy Colorado vin 1816									
	08/01/2004	SL100FM	4 0	10,943 66	0 00	10,943 66	0 00	0 00	0 00	10,943 66
VCWD000544	2006 Chevy Colorado Truck VIN #194382									
	12/20/2005	SL100FM	5 0	12,580 00	2,306 33	10,273 67	2,306 33	0 00	0 00	12,580 00
VCWD000557	2006 Chevy Silverado 3500 Ext Cab 4WD vin E178203									
	02/07/2006	SL100FM	5 0	34,637 27	6,927 45	27,132 52	6,927 45	0 00	0 00	34,059 97
VCWD000578	2007 Chevrolet Silverado vin 5636									
	04/10/2007	SL100FM	5 0	25,367 50	5,073 50	13,952 13	5,073 50	0 00	0 00	19,025 63
VCWD000582	2008 Chevy Truck 4wd Silverado vin #Z248445									
	09/23/2008	SL100FM	5 0	19,483 33	3,896 67	5,195 56	3,896 67	0 00	0 00	9,092 23
VCWD000583	2008 Chevrolet 2wd vin#219204									
	01/29/2008	SL100FM	5 0	15,208 13	3,041 63	6,083 26	3,041 63	0 00	0 00	9,124 89
VCWD000587	2009 Chevy Colorado vin 8586									
	05/29/2009	SL100FM	5 0	14,500 00	2,900 00	1,933 33	2,900 00	0 00	0 00	4,833 33
VCWD000588	2008 Dodge Durango vin 4645									
	07/13/2009	SL100FM	5 0	18,500 00	3,700 00	1,850 00	3,700 00	0 00	0 00	5,550 00
VCWD000596	2008 White Dodge Ram vin 9104									
	07/01/2010	SL100FM	10 0	31,373 52	1,568 68	0 00	1,568 68	0 00	0 00	1,568 68
Less Disposals	Adjustment to eliminate cost values of disposed assets									
				-15,818 00						
<i>Subtotal 341 (32)</i>				332,306 92	29,416 86	242,893 04	29,416 86	0 00	-15,818 00	256,491 90
<i>Asset GL Acct # 345</i>										
VCWD000074	Trencher/Trailer vin 1054									
	02/19/1989	SL100FM	7 0	7,046 00	0 00	7,046 00	0 00	0 00	0 00	7,046 00
VCWD000075	Chair									
	01/01/1988	SL100FM	7 0	1,086 00	0 00	1,086 00	0 00	0 00	0 00	1,086 00
VCWD000076	Boring Attach									
	01/01/1988	SL100FM	7 0	1,847 00	0 00	1,847 00	0 00	0 00	0 00	1,847 00
VCWD000078	Forklift									
	11/01/1985	SL100FM	7 0	617 00	0 00	617 00	0 00	0 00	0 00	617 00
VCWD000080	Ditch Witch model 5110									
	03/01/1980	SL100FM	8 0	3,800 00	0 00	3,800 00	0 00	0 00	0 00	3,800 00
VCWD000190	Front End Loader Attachment									
	06/30/1993	SL100FM	7 0	2,650 00	0 00	2,650 00	0 00	0 00	0 00	2,650 00
VCWD000262	1620 Tractor - Access									
	06/01/1995	SL100FM	7 0	11,534 83	0 00	11,534 83	0 00	0 00	-11,534 83	0 00
VCWD000301	Riding Mower vin 4963									
	07/01/1996	SL100FM	5 0	4,449 14	0 00	4,449 14	0 00	0 00	0 00	4,449 14
VCWD000357	Trencher/Attach									
	03/01/1998	SL100FM	7 0	44,503 00	0 00	44,503 00	0 00	0 00	0 00	44,503 00
VCWD000426	4 Wheeler vin 1035									
	10/01/2001	SL100FM	7 0	6,949 13	0 00	6,949 13	0 00	0 00	0 00	6,949 13
VCWD000427	JD 31056 Backhoe vin 2284									
	09/01/2001	SL100FM	7 0	31,668 71	0 00	31,668 71	0 00	0 00	0 00	31,668 71
VCWD000482 2	Large Meter Tester									
	02/01/2003	SL100FM	7 0	982 46	11 60	970 86	11 60	0 00	0 00	982 46
Less Disposals	Adjustment to eliminate cost values of disposed assets									
				-11,534 83						
<i>Subtotal 345 (13)</i>				105,598 44	11 60	117,121 67	11 60	0 00	-11,534 83	105,598 44
<i>Asset GL Acct # 346</i>										
VCWD000044	Radlos									
	10/01/1990	SL100FM	5 0	7,400 00	0 00	7,400 00	0 00	0 00	0 00	7,400 00
VCWD000048	Answering Devices- Comm Phones									

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE			Ending Accum Depr	
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A		
Asset GL Acct # 346	06/12/1987	SL100FM	5 0	422 00	0 00	422 00	0 00	0 00	0 00	422 00
1CWD000049	Radio Equipment & Base Mobile 03/06/1987	SL100FM	10 0	10,154 00	0 00	10,154 00	0 00	0 00	0 00	10,154 00
1CWD000050	Motorola Equipment 01/01/1983	SL100FM	10 0	9,260 00	0 00	9,260 00	0 00	0 00	0 00	9,260 00
1CWD000183	Radios - Nelson, TVA 12/31/1993	SL100FM	7 0	1,403 60	0 00	1,403 60	0 00	0 00	0 00	1,403 60
1CWD000184	Radio - 1993 S10 06/30/1993	SL100FM	7 0	581 00	0 00	581 00	0 00	0 00	0 00	581 00
1CWD000186	Micro Phone- Telemetry 01/31/1993	SL100FM	7 0	58 00	0 00	58 00	0 00	0 00	-58 00	0 00
1CWD000214	Radios at Nelson Pumps 11/01/1994	SL100FM	7 0	623 16	0 00	623 16	0 00	0 00	0 00	623 16
1CWD000215	Telemetry Boards 02/01/1994	SL100FM	7 0	4,525 25	0 00	4,525 25	0 00	0 00	-4,525 25	0 00
1CWD000216	W Ky Radio 12/01/1994	SL100FM	7 0	190 00	0 00	190 00	0 00	0 00	0 00	190 00
1CWD000253	Pump Station Telemetry 10/01/1995	SL100FM	7 0	2,287 00	0 00	2,287 00	0 00	0 00	-2,287 00	0 00
1CWD000254	Pump Station Telemetry 06/01/1995	SL100FM	7 0	364 45	0 00	364 45	0 00	0 00	-364 45	0 00
1CWD000255	Larry/James Radios 06/01/1995	SL100FM	5 0	1,316 00	0 00	1,316 00	0 00	0 00	0 00	1,316 00
1CWD000260	Radio Interference Device 02/01/1995	SL100FM	7 0	275 25	0 00	275 25	0 00	0 00	0 00	275 25
1CWD000261	Telemetry at Nelson 02/01/1995	SL100FM	7 0	7,544 15	0 00	7,544 15	0 00	0 00	-7,544 15	0 00
1CWD000300	Telemetry Transducer 02/01/1996	SL100FM	5 0	1,114 55	0 00	1,114 55	0 00	0 00	-1,114 55	0 00
1CWD000351	Dunmor Telemetry 01/01/1998	SL100FM	5 0	7,500 00	0 00	7,500 00	0 00	0 00	-7,500 00	0 00
1CWD000352	Power Supply 06/01/1998	SL100FM	5 0	111 68	0 00	111 68	0 00	0 00	0 00	111 68
1CWD000353	New Truck Radio 05/01/1998	SL100FM	5 0	1,354 00	0 00	1,354 00	0 00	0 00	0 00	1,354 00
1CWD000354	Telemetry Equipment 04/01/1998	SL100FM	5 0	277 32	0 00	277 32	0 00	0 00	-277 32	0 00
1CWD000355	Telemetry Modem 02/01/1998	SL100FM	5 0	575 00	0 00	575 00	0 00	0 00	-575 00	0 00
1CWD000374	Radio Modem 05/01/1999	SL100FM	5 0	918 00	0 00	918 00	0 00	0 00	0 00	918 00
1CWD000400	Power Supply 12/31/2000	SL100FM	5 0	1,149 81	0 00	1,149 81	0 00	0 00	0 00	1,149 81
1CWD000401	Truck Radio 03/29/2000	SL100FM	5 0	576 00	0 00	576 00	0 00	0 00	0 00	576 00
1CWD000402	Radio - Backhoe 01/31/2000	SL100FM	5 0	570 00	0 00	570 00	0 00	0 00	0 00	570 00
1CWD000424	New Radios 11/01/2001	SL100FM	5 0	2,972 50	0 00	2,972 50	0 00	0 00	0 00	2,972 50
1CWD000425	Truck Radio 02/01/2001	SL100FM	5 0	172 00	0 00	172 00	0 00	0 00	0 00	172 00
1CWD000451	Phone Tommy 12/01/2002	SL100FM	5 0	79 96	0 00	79 96	0 00	0 00	0 00	79 96
1CWD000452	Tommy Cell Phone 11/01/2002	SL100FM	5 0	99 88	0 00	99 88	0 00	0 00	0 00	99 88
1CWD000453	Radio - 2003 Truck 10/01/2002	SL100FM	5 0	531 00	0 00	531 00	0 00	0 00	0 00	531 00
1CWD000454	2 Way Radios									

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE			Ending Accum Depr	
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A		
<i>Asset GL Acct # 346</i>										
	08/01/2002	SL100FM	5 0	227 13	0 00	227 13	0 00	0 00	0 00	227 13
1CWD000455	Radio									
	02/01/2002	SL100FM	5 0	659 00	0 00	659 00	0 00	0 00	0 00	659 00
1CWD000482 3	Large Meter Tester									
	02/01/2003	SL100FM	7 0	27 06	0 49	26 57	0 49	0 00	0 00	27 06
1CWD000489	Telemetry Printer									
	12/01/2003	SL100FM	5 0	30 00	0 00	30 00	0 00	0 00	0 00	30 00
1CWD000490	Cell Phones									
	11/01/2003	SL100FM	5 0	529 89	0 00	529 89	0 00	0 00	0 00	529 89
1CWD000492	RTU Boards									
	09/01/2003	SL100FM	5 0	1,003 39	0 00	1,003 39	0 00	0 00	-1,003 39	0 00
1CWD000493	Antenna - Truck									
	09/01/2003	SL100FM	5 0	304 90	0 00	304 90	0 00	0 00	0 00	304 90
1CWD000511	Cell Phone Tommy									
	11/01/2004	SL100FM	3 0	91 95	0 00	91 95	0 00	0 00	0 00	91 95
1CWD000513	Cell Phone - Spurlin									
	07/01/2004	SL100FM	3 0	263 91	0 00	263 91	0 00	0 00	0 00	263 91
1CWD000514	2 Scanners									
	04/01/2004	SL100FM	5 0	199 98	0 00	199 98	0 00	0 00	0 00	199 98
1CWD000515	Lake Malone Antenna									
	03/01/2004	SL100FM	5 0	214 36	0 00	214 36	0 00	0 00	0 00	214 36
1CWD000516	Truck Phone Antenna									
	02/01/2004	SL100FM	5 0	79 96	0 00	79 96	0 00	0 00	0 00	79 96
1CWD000535	Nelson Creek Antenna									
	12/31/1993	SL100FM	7 0	293 40	0 00	293 40	0 00	0 00	0 00	293 40
1CWD000536	2 Radios									
	01/01/1988	SL100FM	5 0	400 00	0 00	400 00	0 00	0 00	0 00	400 00
1CWD000545	Cell phone s/n 35719800418252 (for James)									
	12/28/2005	SL100FM	3 0	238 48	0 00	238 48	0 00	0 00	0 00	238 48
1CWD000546	Radio mobile model CM200 s/n 9221fn4456									
	11/07/2005	SL100FM	5 0	402 90	67 15	335 75	67 15	0 00	0 00	402 90
1CWD000558	Telemetry equipment TVA tank net of insurance proceeds									
	08/15/2006	SL100FM	10 0	1,849 87	169 57	632 05	169 57	0 00	-801 62	0 00
1CWD000574	Phone System - GWC Systems, Inc									
	12/06/2007	SL100FM	10 0	4,712 40	471 24	981 75	471 24	0 00	0 00	1,452 99
1CWD000597	Telemetry System									
	08/31/2010	SL100FM	10 0	169,680 00	7,070 00	0 00	7,070 00	0 00	0 00	7,070 00
ess Disposals	Adjustment to eliminate cost values of disposed assets									
				-27,098 98						
<i>Subtotal 346 (50)</i>				218,515 16	7,778 45	70,918 03	7,778 45	0 00	-26,050 73	52,645 75
<i>Asset GL Acct # 347</i>										
1CWD000036	Yazoo Mower									
	06/01/1986	SL100FM	3 0	850 00	0 00	850 00	0 00	0 00	0 00	850 00
1CWD000079	Ditch Witch Trencher									
	08/16/1984	SL100FM	7 0	24,600 00	0 00	24,600 00	0 00	0 00	0 00	24,600 00
1CWD000112	Tools									
	01/01/1989	SL100FM	5 0	691 76	0 00	691 76	0 00	0 00	0 00	691 76
1CWD000143	Vaccum/Extinguishers									
	02/01/1992	SL100FM	5 0	246 68	0 00	246 68	0 00	0 00	0 00	246 68
1CWD000164	Pressure Recorder									
	09/30/1993	SL100FM	5 0	331 25	0 00	331 25	0 00	0 00	0 00	331 25
1CWD000168	Concrete Mixer 75 Grinder 99									
	08/31/1993	SL100FM	5 0	174 00	0 00	174 00	0 00	0 00	0 00	174 00
1CWD000169	2" Water Pump Honda									
	07/31/1993	SL100FM	5 0	379 00	0 00	379 00	0 00	0 00	0 00	379 00
1CWD000170	Submersible Pump									
	06/30/1993	SL100FM	5 0	645 00	0 00	645 00	0 00	0 00	0 00	645 00

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE			Ending Accum Depr	
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A		
Asset GL Acct # 347										
1CWD000207	Amp Meter 12/01/1994	SL100FM	5 0	360 00	0 00	360 00	0 00	0 00	0 00	360 00
1CWD000210	Fire Extinguishers 07/01/1994	SL100FM	5 0	143 95	0 00	143 95	0 00	0 00	0 00	143 95
1CWD000230	Handheld Device Ram Packs 12/31/1995	SL100FM	5 0	845 80	0 00	845 80	0 00	0 00	0 00	845 80
1CWD000233	Pipe Locator 11/30/1995	SL100FM	7 0	2,196 46	0 00	2,196 46	0 00	0 00	0 00	2,196 46
1CWD000236	Special Wrenches 10/31/1995	SL100FM	7 0	338 95	0 00	338 95	0 00	0 00	0 00	338 95
1CWD000237	Bush Hog 09/03/1995	SL100FM	7 0	525 00	0 00	525 00	0 00	0 00	-525 00	0 00
1CWD000241	Boring Machine 06/30/1995	SL100FM	7 0	5,679 00	0 00	5,679 00	0 00	0 00	0 00	5,679 00
1CWD000246	Hoist, Press Floor Jack 03/31/1995	SL100FM	7 0	800 00	0 00	800 00	0 00	0 00	0 00	800 00
1CWD000248	Lincoln Welder 02/28/1995	SL100FM	7 0	1,197 92	0 00	1,197 92	0 00	0 00	0 00	1,197 92
1CWD000284	Boring Machine Attach 11/30/1996	SL100FM	7 0	7,500 00	0 00	7,500 00	0 00	0 00	0 00	7,500 00
1CWD000285	Welding Equipment 10/31/1996	SL100FM	7 0	2,413 25	0 00	2,413 25	0 00	0 00	0 00	2,413 25
1CWD000287	Air Oil Pump 08/31/1996	SL100FM	5 0	1,120 00	0 00	1,120 00	0 00	0 00	0 00	1,120 00
1CWD000288	Pipe Locator 08/31/1996	SL100FM	5 0	164 00	0 00	164 00	0 00	0 00	0 00	164 00
1CWD000293	Pressure Washer 04/30/1996	SL100FM	5 0	1,312 99	0 00	1,312 99	0 00	0 00	0 00	1,312 99
1CWD000294	2 Wheel Trailer 04/30/1996	SL100FM	5 0	450 00	0 00	450 00	0 00	0 00	0 00	450 00
1CWD000311	Fire Extinguisher 09/01/1997	SL100FM	7 0	114 00	0 00	114 00	0 00	0 00	0 00	114 00
1CWD000312	Air Compressor 07/01/1997	SL100FM	7 0	955 60	0 00	955 60	0 00	0 00	0 00	955 60
1CWD000316	Tiller 02/01/1997	SL100FM	5 0	1,550 00	0 00	1,550 00	0 00	0 00	0 00	1,550 00
1CWD000318	Jack Fon Shop 01/01/1997	SL100FM	10 0	825 00	0 00	825 00	0 00	0 00	0 00	825 00
1CWD000343	PUC Drill 11/01/1998	SL100FM	5 0	315 76	0 00	315 76	0 00	0 00	0 00	315 76
1CWD000344	Pressure Recorder 10/01/1998	SL100FM	5 0	963 85	0 00	963 85	0 00	0 00	0 00	963 85
1CWD000347	Tiller 05/01/1998	SL100FM	5 0	595 00	0 00	595 00	0 00	0 00	0 00	595 00
1CWD000349	Pressure Meter 03/01/1998	SL100FM	5 0	531 07	0 00	531 07	0 00	0 00	0 00	531 07
1CWD000395	Line Locator 12/31/2000	SL100FM	5 0	1,735 00	0 00	1,735 00	0 00	0 00	0 00	1,735 00
1CWD000397	Water Pump 07/31/2000	SL100FM	5 0	1,357 00	0 00	1,357 00	0 00	0 00	0 00	1,357 00
1CWD000398	PVC Vega Drill 03/31/2000	SL100FM	5 0	113 18	0 00	113 18	0 00	0 00	0 00	113 18
1CWD000411	Saw 11/01/2001	SL100FM	5 0	299 95	0 00	299 95	0 00	0 00	0 00	299 95
1CWD000412	Hole Saw 11/01/2001	SL100FM	5 0	1,051 09	0 00	1,051 09	0 00	0 00	0 00	1,051 09
1CWD000413	Meter Read Device 11/01/2001	SL100FM	5 0	191 70	0 00	191 70	0 00	0 00	0 00	191 70

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE			Ending Accum Depr	
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A		
Asset GL Acct # 347										
ACWD000414	TV VCR									
	10/01/2001	SL100FM	5 0	284 64	0 00	284 64	0 00	0 00	0 00	284 64
ACWD000415	Value Box Location									
	10/01/2001	SL100FM	5 0	615 00	0 00	615 00	0 00	0 00	0 00	615 00
ACWD000416	Socket Wrench									
	09/01/2001	SL100FM	5 0	55 00	0 00	55 00	0 00	0 00	0 00	55 00
ACWD000417	Drill D-5 Machine									
	08/01/2001	SL100FM	5 0	273 22	0 00	273 22	0 00	0 00	0 00	273 22
ACWD000418	Drill/Shovel/Hedger									
	08/01/2001	SL100FM	5 0	411 92	0 00	411 92	0 00	0 00	0 00	411 92
ACWD000419	Chain Saw									
	06/01/2001	SL100FM	5 0	149 99	0 00	149 99	0 00	0 00	0 00	149 99
ACWD000420	Oxygen Tanks									
	03/01/2001	SL100FM	5 0	299 91	0 00	299 91	0 00	0 00	0 00	299 91
ACWD000421	Tree Trimmer									
	03/01/2001	SL100FM	5 0	49 99	0 00	49 99	0 00	0 00	0 00	49 99
ACWD000422	Mig Gun/Welder									
	02/01/2001	SL100FM	5 0	329 00	0 00	329 00	0 00	0 00	0 00	329 00
ACWD000423	Reciprocating Saw									
	02/01/2001	SL100FM	5 0	281 17	0 00	281 17	0 00	0 00	0 00	281 17
ACWD000438	Air Compressor									
	12/01/2002	SL100FM	5 0	199 99	0 00	199 99	0 00	0 00	0 00	199 99
ACWD000439	Blower									
	10/01/2002	SL100FM	5 0	64 99	0 00	64 99	0 00	0 00	0 00	64 99
ACWD000440	Heaters									
	12/01/2002	SL100FM	5 0	434 97	0 00	434 97	0 00	0 00	0 00	434 97
ACWD000441	Wet Vac									
	11/01/2002	SL100FM	5 0	91 81	0 00	91 81	0 00	0 00	0 00	91 81
ACWD000442	Push Mower									
	09/01/2002	SL100FM	3 0	179 94	0 00	179 94	0 00	0 00	0 00	179 94
ACWD000443	4 Wheel Ramp									
	09/01/2002	SL100FM	5 0	145 98	0 00	145 98	0 00	0 00	0 00	145 98
ACWD000444	Weedeater									
	08/01/2002	SL100FM	3 0	441 30	0 00	441 30	0 00	0 00	0 00	441 30
ACWD000445	Chlorine Tester									
	08/01/2002	SL100FM	5 0	335 30	0 00	335 30	0 00	0 00	0 00	335 30
ACWD000446	Tool Box Dakota									
	07/01/2002	SL100FM	5 0	279 99	0 00	279 99	0 00	0 00	0 00	279 99
ACWD000447	Socket Set									
	06/01/2002	SL100FM	5 0	63 40	0 00	63 40	0 00	0 00	0 00	63 40
ACWD000448	Sprayer									
	05/01/2002	SL100FM	5 0	63 98	0 00	63 98	0 00	0 00	0 00	63 98
ACWD000450	Dewalt Saw									
	02/01/2002	SL100FM	5 0	227 64	0 00	227 64	0 00	0 00	0 00	227 64
ACWD000471	Sump Pump									
	12/01/2003	SL100FM	5 0	109 00	0 00	109 00	0 00	0 00	0 00	109 00
ACWD000472	Touch Reader									
	10/01/2003	SL100FM	7 0	300 00	32 13	267 87	32 13	0 00	0 00	300 00
ACWD000473	Pipe Scraper									
	10/01/2003	SL100FM	7 0	128 00	13 69	114 31	13 69	0 00	0 00	128 00
ACWD000474	Tool Box									
	10/01/2003	SL100FM	7 0	199 99	21 43	178 56	21 43	0 00	0 00	199 99
ACWD000475	Table Saw									
	08/01/2003	SL100FM	7 0	119 99	10 01	109 98	10 01	0 00	0 00	119 99
ACWD000476	Riding Mower									
	08/01/2003	SL100FM	5 0	1,799 00	0 00	1,799 00	0 00	0 00	0 00	1,799 00
ACWD000477	Trimmer									
	06/01/2003	SL100FM	5 0	429 90	0 00	429 90	0 00	0 00	0 00	429 90

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Book Cost	Depr & AFYD This Period	YEAR TO DATE			Ending Accum Depr	
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A		
<i>Asset GL Acct # 347</i>										
1CWD000478	Power Washer 04/01/2003	SL100FM	5 0	6,240 00	0 00	6,240 00	0 00	0 00	-6,240 00	0 00
1CWD000479	Hydrant Liften 03/01/2003	SL100FM	7 0	153 00	3 63	149 37	3 63	0 00	0 00	153 00
1CWD000480	Power Supply 03/01/2003	SL100FM	7 0	73 17	1 76	71 41	1 76	0 00	0 00	73 17
1CWD000481	Pressure Recorder 02/01/2003	SL100FM	5 0	1,431 00	0 00	1,431 00	0 00	0 00	0 00	1,431 00
1CWD000482 4	Large Meter Tester 02/01/2003	SL100FM	7 0	3,032 23	35 91	2,996 32	35 91	0 00	0 00	3,032 23
1CWD000483	Chain Saw 02/01/2003	SL100FM	5 0	1,179 95	0 00	1,179 95	0 00	0 00	0 00	1,179 95
1CWD000484	PVC Drill 02/01/2003	SL100FM	5 0	691 20	0 00	691 20	0 00	0 00	0 00	691 20
1CWD000517	Welder 08/01/2004	SL100FM	7 0	64 99	9 28	50 27	9 28	0 00	0 00	59 55
1CWD000518	Honda Pump 03/01/2004	SL100FM	7 0	352 15	50 31	293 47	50 31	0 00	0 00	343 78
1CWD000547	Air Compressor Tractor Supply 7 5hp 12/16/2005	SL100FM	7 0	1,529 98	218 57	892 49	218 57	0 00	0 00	1,111 06
1CWD000548	Weedeater (4 Seasons) model FS250 07/26/2005	SL100FM	5 0	455 92	45 61	410 31	45 61	0 00	0 00	455 92
1CWD000575	DLD System 08/14/2007	SL100FM	10 0	3,005 00	300 50	726 21	300 50	0 00	0 00	1,026 71
1CWD000576	Backhoe Trailer 06/30/2007	SL100FM	10 0	1,196 16	119 62	309 02	119 62	0 00	0 00	428 64
1CWD000577	Trencher Chain 11/26/2007	SL100FM	10 0	3,521 12	352 11	762 91	352 11	0 00	0 00	1,115 02
1CWD000584	2008 JD 35D Compact Excavator 02/26/2008	SL100FM	10 0	18,000 00	1,800 00	3,450 00	1,800 00	0 00	0 00	5,250 00
1CWD000598	Used Generator 02/16/2010	SL100FM	10 0	19,800 00	1,815 00	0 00	1,815 00	0 00	0 00	1,815 00
1CWD000599	Landhandlen Tractor 05/18/2010	SL100FM	10 0	11,300 00	753 33	0 00	753 33	0 00	0 00	753 33
1CWD000600	Generator 05/04/2010	SL100FM	10 0	24,500 00	1,633 33	0 00	1,633 33	0 00	0 00	1,633 33
1CWD000601	Generator 05/04/2010	SL100FM	10 0	24,500 00	1,633 33	0 00	1,633 33	0 00	0 00	1,633 33
1CWD000602	Generator 05/04/2010	SL100FM	10 0	24,500 00	1,633 33	0 00	1,633 33	0 00	0 00	1,633 33
1CWD000603	Generator 05/04/2010	SL100FM	10 0	24,500 00	1,633 33	0 00	1,633 33	0 00	0 00	1,633 33
ess Disposals	Adjustment to eliminate cost values of disposed assets									
				-6,765 00						
<i>Subtotal 347 (88)</i>				235,189 09	12,116 21	91,504 89	12,116 21	0 00	-6,765 00	96,856 10
<i>Grand Total</i>				14,559,043.35	402,542.43	6,130,348.41	402,542.43	0.00	-62,675.63	6,470,215.21