



**Kenvirons, Inc.**

452 Versailles Road • Frankfort, KY 40601 • Phone: (502) 695-4357 • Fax: (502) 695-4363  
*Civil & Environmental Engineering and Laboratory Services*

April 18, 2013

Mr. Jeff Derouen  
Executive Director  
Kentucky Public Service Commission  
P.O. Box 615  
Frankfort, Kentucky 40601

**RECEIVED**

APR 18 2013

PUBLIC SERVICE  
COMMISSION

RE: Henderson County Water District  
Water Rate Adjustment

Dear Mr. Derouen:

Transmitted herewith, on behalf of the Henderson County Water District, are the original and five (5) copies of an Application for Rate Adjustment. If there are any questions regarding the application please contact Mr. David Moore at the water district at 270-826-9802 and/or me at 502-695-4357.

Respectfully,

Carlos F. Miller, P.E.  
Vice President

**SUBMIT ORIGINAL AND FIVE ADDITIONAL COPIES, UNLESS FILING ELECTRONICALLY**

**RECEIVED**

**APPLICATION FOR RATE ADJUSTMENT  
BEFORE THE PUBLIC SERVICE COMMISSION**

**APR 18 2013**

For Small Utilities Pursuant to 807 KAR 5:076  
(Alternative Rate Filing)

**PUBLIC SERVICE  
COMMISSION**

Henderson County Water District  
(Name of Utility)

P.O. Box 655  
(Business Mailing Address - Number and Street, or P.O. Box)

Henderson, KY 42419  
(Business Mailing Address - City, State, and Zip)

270-826-9802  
(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:

David Moore  
(Name)

P.O. Box 655  
(Address - Number and Street or P.O. Box)

Henderson, KY 42419  
(Address - City, State, Zip)

270-826-9802  
(Telephone Number)

dmoore@hendersonky.us  
(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 checked="" type="checkbox"/> | <input 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 type="checkbox"/>            | <input checked="" 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 checked="" type="checkbox"/> | <input 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. <b>(Attach a copy of customer notice.)</b>  | <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. <b>(Attach a copy of customer notice.)</b>   | <input type="checkbox"/>            | <input 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. <b>(Attach a copy of customer notice.)</b> | <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." <b>(Attach completed "Reasons for Application" Attachment.)</b>   | <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." <b>(Attach completed "Current and Proposed Rates" Attachment.)</b>  | <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>2012</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." <b>(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.)</b> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 11.    | Based upon test period operations, and considering any known and measurable adjustments, Applicant requires additional revenues of \$ <u>218,911</u> and total revenues from service rates of \$ <u>86,395</u> . The manner in which these amounts were calculated is set forth in "Revenue Requirement Calculation" Attachment. <b>(Attach a completed "Revenue Requirement Calculation" Attachment.)</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 12.    | As of the <b>date of the filing of this application</b> , Applicant had <u>6167</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. <b>(Attach a completed "Billing Analysis" Attachment.)</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 14.    | Applicant's depreciation schedule of utility plant in service is attached. <b>(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.)</b>  | <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 checked="" type="checkbox"/> | <input 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. <b>(Attach a copy of returns.)</b>  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 17. Approximately _____ <b>(Insert dollar amount or percentage of total utility plant)</b> of Applicant's total utility plant was recovered through the sale of real estate lots or other contributions. | <input type="checkbox"/>            | <input checked="" 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 David Spainhourd  
Officer of the Company/Authorized Representative

Title Chairman

Date 4/2/2013

COMMONWEALTH OF KENTUCKY

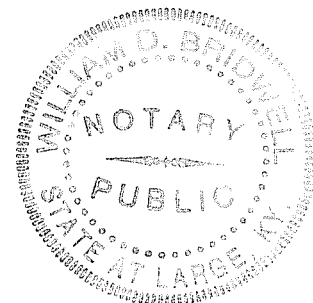
COUNTY OF Henderson

Before me appeared David Spainhourd, 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.

[Signature]

Notary Public

My commission expires: June 11, 2015



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

# HENDERSON COUNTY WATER DISTRICT

## NOTICE OF ADJUSTMENT OF WATER RATES

The rates contained in this notice are the rates proposed by Henderson County Water District. However, the Public Service Commission may order rates to be charged that differ from these proposed rates. Such action may result in rates for consumers other than the rates in this notice.

Any corporation, association, body politic or person may by motion within thirty (30) days after publication or mailing of notice of the proposed rate changes request leave to intervene. The motion shall be submitted to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602, and shall set forth the grounds for the request including the status and interest of the party.

Intervenors may obtain copies of the application by contacting Mr. David Moore, Henderson County Water District, 655 S. Main Street, P.O. Box 655, Henderson, Kentucky 42419. A copy of the application shall be available for public inspection at the utility's offices.

The current and proposed rates are as follows:

	<u>EXISTING RATE</u>	<u>PROPOSED RATE</u>
<u>5/8" x 3/4" Meter</u>		
First 2,000 Gallons	\$16.09 Minimum Bill	\$17.38 Minimum Bill
Next 8,000 Gallons	5.68 per 1,000 Gallons	6.13 per 1,000 Gallons
Next 20,000 Gallons	5.21 per 1,000 Gallons	5.63 per 1,000 Gallons
Over 30,000 Gallons	4.75 per 1,000 Gallons	5.13 per 1,000 Gallons
<u>1" Meter</u>		
First 5,000 Gallons	\$33.13 Minimum Bill	\$35.77 Minimum Bill
Next 5,000 Gallons	5.68 per 1,000 Gallons	6.13 per 1,000 Gallons
Next 20,000 Gallons	5.21 per 1,000 Gallons	5.63 per 1,000 Gallons
Over 30,000 Gallons	4.75 per 1,000 Gallons	5.13 per 1,000 Gallons
<u>2" Meter</u>		
First 16,000 Gallons	\$92.79 Minimum Bill	\$100.20 Minimum Bill
Next 14,000 Gallons	5.21 per 1,000 Gallons	5.63 per 1,000 Gallons
Over 30,000 Gallons	4.75 per 1,000 Gallons	5.13 per 1,000 Gallons

**Notice of Adjustment of Water Rates  
Continued**

	<u>EXISTING RATE</u>	<u>PROPOSED RATE</u>
<u>3" Meter</u>		
First 30,000 Gallons	\$165.73 Minimum Bill	\$179.02 Minimum Bill
Over 30,000 Gallons	4.75 per 1,000 Gallons	5.13 per 1,000 Gallons
<u>4" Meter</u>		
First 50,000 Gallons	\$260.73 Minimum Bill	\$281.62 Minimum Bill
Over 50,000 Gallons	4.75 per 1,000 Gallons	5.13 per 1,000 Gallons
<u>6" Meter</u>		
First 100,000 Gallons	\$498.23 Minimum Bill	\$538.12 Minimum Bill
Over 100,000 Gallons	4.75 per 1,000 Gallons	5.13 per 1,000 Gallons



**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 Henderson County Water District is located in Henderson, KY and provides potable water service to approximately 6,200 customers in the rural areas of the county.

The rate analysis continued herein was based on the financial statement for January-December, 2012 which indicates that the expenses exceed the revenues. The rate increase necessary to cover all expenses is approximately 17%. However, the desire of the water district board is to limit the increase to 8% in consideration of rate shock. The limitation of the increase to 8% was accomplished with the reduction in the full 2012 depreciation expense from \$539,492 to \$301,000.

**CURRENT AND PROPOSED RATES**  
**(List Applicant's Current and Proposed Rates)**

	<u>Current Rates</u>	<u>Proposed Rates</u>
<u>3/8" x 3/4" Meter</u>		
First 2,000 Gallons	\$16.09 Minimum Bill	\$17.38 Minimum Bill
Next 8,000 Gallons	5.68 per 1,000 Gallons	6.13 per 1,000 Gallons
Next 20,000 Gallons	5.21 per 1,000 Gallons	5.63 per 1,000 Gallons
Over 30,000 Gallons	4.75 per 1,000 Gallons	5.13 per 1,000 Gallons
<u>1" Meter</u>		
First 5,000 Gallons	\$33.13 Minimum Bill	\$35.77 Minimum Bill
Next 5,000 Gallons	5.68 per 1,000 Gallons	6.13 per 1,000 Gallons
Next 20,000 Gallons	5.21 per 1,000 Gallons	5.63 per 1,000 Gallons
Over 30,000 Gallons	4.75 per 1,000 Gallons	5.13 per 1,000 Gallons
<u>2" Meter</u>		
First 16,000 Gallons	\$92.79 Minimum Bill	\$100.20 Minimum Bill
Next 14,000 Gallons	5.21 per 1,000 Gallons	5.63 per 1,000 Gallons
Over 30,000 Gallons	4.75 per 1,000 Gallons	5.13 per 1,000 Gallons
<u>3" Meter</u>		
First 30,000 Gallons	\$165.73 Minimum Bill	\$179.02 Minimum Bill
Over 30,000 Gallons	4.75 per 1,000 Gallons	5.13 per 1,000 Gallons
<u>4" Meter</u>		
First 50,000 Gallons	\$260.73 Minimum Bill	\$281.62 Minimum Bill
Over 50,000 Gallons	4.75 per 1,000 Gallons	5.13 per 1,000 Gallons
<u>6" Meter</u>		
First 100,000 Gallons	\$498.23 Minimum Bill	\$538.12 Minimum Bill
Over 100,000 Gallons	4.75 per 1,000 Gallons	5.13 per 1,000 Gallons

**SCHEDULE OF ADJUSTED OPERATIONS - WATER UTILITY**

TYE 12/31/20 12

	Test Year	Adjustment	Ref.	Pro Forma
<b><u>Operating Revenues</u></b>				
<b>Sales of Water</b>				
Unmetered Water Sales				0.00
Metered Water Sales	2,740,673.00	219,396.00	1	2,960,069.00
Bulk Loading Stations				0.00
Fire Protection Revenue				0.00
Sales for Resale				0.00
<b>Total Sales of Water</b>	<b>2,740,673.00</b>	<b>219,396.00</b>		<b>2,960,069.00</b>
<b>Other Water Revenues</b>				
Forfeited Discounts				0.00
Miscellaneous Service Revenues	75,566.00			75,566.00
Rents from Water Property				0.00
Other Water Revenues	10,829.00			10,829.00
<b>Total Other Water Revenues</b>	<b>86,395.00</b>	<b>0.00</b>		<b>86,395.00</b>
<b>Total Operating Revenues</b>	<b>2,827,068.00</b>	<b>219,396.00</b>	<b>1</b>	<b>3,046,464.00</b>
<b><u>Operating Expenses</u></b>				
<b>Operation and Maintenance Expenses</b>				
Salaries and Wages - Employees	385,983.00			385,983.00
Salaries and Wages - Officers	10,500.00			10,500.00
Employee Pensions and Benefits	207,291.00			207,291.00
Purchased Water	1,192,750.00			1,192,750.00
Purchased Power	54,154.00			54,154.00
Fuel for Power Production				0.00
Chemicals				0.00
Materials and Supplies	189,202.00			189,202.00
Contractual Services	39,738.00			39,738.00
Water Testing				0.00
Rents	535.00			535.00
Transportation Expenses	57,758.00			57,758.00
Insurance	38,906.00			38,906.00
Regulatory Commission Expenses				0.00
Bad Debt Expense	37,970.00			37,970.00

Miscellaneous Expenses	13,483.00			13,483.00
Total Operation and Maintenance Expenses	2,228,270.00	0.00		2,228,270.00
Depreciation Expense	539,492.00	-196,492.00	2	343,000.00
Amortization Expense	36,798.00			36,798.00
Taxes Other Than Income	36,443.00			36,443.00
Income Tax Expense				0.00
<b>Total Operating Expenses</b>	<b>2,841,003.00</b>	<b>-196,492.00</b>		<b>2,644,511.00</b>
<b>Utility Operating Income</b>	<b>-13,935.00</b>	<b>415,888.00</b>		<b>401,953.00</b>

References

1. Increased measured revenues generated through proposed rates. See Billing Analyses for each meter size.
2. The rate increase required based on 2012 Annual Report is approximately 17%. The desire of the water district board is to limit the increase to 8% in consideration of rate shock. The limitation of the increase to 8% was accomplished with a reduction in the full 2012 depreciation from \$539,492 to \$343,000.

**REVENUE REQUIREMENT CALCULATION - DEBT COVERAGE METHOD**

(This method is used commonly by non-profits that have long-term debts outstanding.)

Pro forma Operating Expenses	\$2,644,511.00
Plus: Average Annual Debt Principal and Interest Payments*	421,790.00
Debt Coverage Requirement**	_____
Total Revenue Requirement	3,066,301.00
Less: Other Operating Revenue	
Non-operating Revenue	-86,395.00
Interest Income	-20,045.00
Revenue Required from Rates	2,959,861.00
Less: Revenue from Sales at Present Rates	-2,740,673.00
Required Revenue Increase	<u><u>\$219,188.00</u></u>

Required Revenue Increase stated as a Percentage of Revenue at Present Rates 8%

\* This should be a 3 year average calculated using the debt principal and interest payments for the three years following the test year.

\*\* This amount is calculated by multiplying the average annual debt principal and interest payments by the debt service requirement of the utility's lending agency.

Revenue from Present/Proposed Rates  
Test Period from 01-01-12 to 12-31-12

**USAGE TABLE**  
Usage by Rate Increment

**Class:** 5/8" x 3/4" Meter

First 2,000    Next 8,000    Next 20,000    Over 30,000

(1)	(2) Bills	(3) Gallons/Mcf	(4)	(5)	(6)	(7)	(8)	(9) Total
First 2,000	14784	15442	15442					
Next 8,000	52176	280776	104352	176424				
Next 20,000	4668	68768	9336	37344	22088			
Over 30,000	360	18516	720	2880	7200	7716		
Totals	71988	383502	129850	216648	29288	7716		

**REVENUE TABLE**  
Revenue by Rate Increment

(1)	(2) Bills	(3) Gallons/Mcf	(4) Rates	(5) Revenue
First 2,000	71988		17.38	1,251,151
Next 8,000		216648	6.13	1,328,052
Next 20,000		29288	5.63	164,891
Over 30,000		7716	5.13	39,583
Totals				2,783,677

Instructions for Completing Revenue Table:

- (9) Complete Columns No. 1, 2, and 3 using information from Usage Tables.
- (10) Complete Column No. 4 using rates either present or proposed.
- (11) Column No. 5 is completed by first multiplying the bills times the minimum charge.  
Then, starting with the second rate increment, multiply Column No. 3 by Column No. 4 and total.

Revenue from Present/Proposed Rates  
 Test Period from 01-01-12 to 12-31-12

**USAGE TABLE**  
Usage by Rate Increment

**Class:** 1" Meter

First 5,000    Next 5,000    Next 20,000    Over 30,000

(1)	(2) Bills	(3) Gallons/Mcf	(4)	(5)	(6)	(7)	(8)	(9) Total
First 5,000	984	2888	2888					
Next 5,000	1008	6392	5040	1352				
Next 20,000	300	5321	1500	1500	2321			
Over 30,000	96	8470	480	480	1920	5590		
<b>Totals</b>	<b>2388</b>	<b>23071</b>	<b>9908</b>	<b>3332</b>	<b>4241</b>	<b>5590</b>		

**REVENUE TABLE**  
Revenue by Rate Increment

(1)	(2) Bills	(3) Gallons/Mcf	(4) Rates	(5) Revenue
First 5,000	2388		35.77	85,419
Next 5,000		3332	6.13	20,425
Next 20,000		4241	5.63	23,877
Over 30,000		5590	5.13	28,677
<b>Totals</b>				<b>158,398</b>

Instructions for Completing Revenue Table:

- (9) Complete Columns No. 1, 2, and 3 using information from Usage Tables.
- (10) Complete Column No. 4 using rates either present or proposed.
- (11) Column No. 5 is completed by first multiplying the bills times the minimum charge. Then, starting with the second rate increment, multiply Column No. 3 by Column No. 4 and total.



Revenue from Present/Proposed Rates  
 Test Period from 01-01-12 to 12-31-12

**USAGE TABLE**  
Usage by Rate Increment

**Class:** 2" Meter

First 16,000    Next 14,000    Over 30,000

(1)	(2) Bills	(3) Gallons/Mcf	(4)	(5)	(6)	(7)	(8)	(9) Total
First 16,000	84	1255	1255					
Next 14,000								
Over 30,000	24	1782	384		1398			
<b>Totals</b>	<b>108</b>	<b>3037</b>	<b>1639</b>		<b>1398</b>			

**REVENUE TABLE**  
Revenue by Rate Increment

(1)	(2) Bills	(3) Gallons/Mcf	(4) Rates	(5) Revenue
First 16,000	108		100.20	10,822
Next 14,000			5.63	
Over 30,000		1398	5.13	7,172
<b>Totals</b>				<b>17,994</b>

Instructions for Completing Revenue Table:

- (9) Complete Columns No. 1, 2, and 3 using information from Usage Tables.
- (10) Complete Column No. 4 using rates either present or proposed.
- (11) Column No. 5 is completed by first multiplying the bills times the minimum charge. Then, starting with the second rate increment, multiply Column No. 3 by Column No. 4 and total.

**Book Asset Detail 9/01/11 - 8/31/12**

FYE: 8/31/2012

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Buildings and Improvement</b>												
179		Office Building	1/04/97	307,612.47	0.00	0.00	150,389.23	10,253.75	160,642.98	146,969.49	S/L	30.0
180		Whse-concrete pad	7/22/98	1,530.00	0.00	0.00	1,335.00	102.00	1,437.00	93.00	S/L	15.0
373		Parking Lot Expansion	8/02/11	27,708.40	0.00	0.00	153.94	1,847.23	2,001.17	25,707.23	S/L	15.0
383		AC unit-general plant	7/06/11	4,900.00	0.00	0.00	40.83	245.00	285.83	4,614.17	S/L	20.0
435		Furnace for office	3/16/12	3,500.00	0.00c	0.00	0.00	72.92	72.92	3,427.08	S/L	20.0
<b>Buildings and Improvement</b>				<u>345,250.87</u>	<u>0.00c</u>	<u>0.00</u>	<u>151,919.00</u>	<u>12,520.90</u>	<u>164,439.90</u>	<u>180,810.97</u>		
<b>Group: Computer</b>												
280		United Systems Windows Software	8/31/03	2,337.50	0.00	0.00	2,337.50	0.00	2,337.50	0.00	S/L	3.0
281		Lexmark Laser Printer	8/31/03	1,328.45	0.00	0.00	1,328.45	0.00	1,328.45	0.00	S/L	5.0
282		Compaq computer	8/31/03	1,766.00	0.00	0.00	1,766.00	0.00	1,766.00	0.00	S/L	5.0
283		Compaq Computer	5/31/03	1,765.00	0.00	0.00	1,765.00	0.00	1,765.00	0.00	S/L	5.0
284		Dell Computer	5/31/03	878.75	0.00	0.00	878.75	0.00	878.75	0.00	S/L	5.0
304		Dell Computer	7/31/05	1,143.74	0.00	0.00	1,143.74	0.00	1,143.74	0.00	S/L	5.0
314		Unitech handheld-Env	1/31/06	1,898.00	0.00	0.00	1,898.00	0.00	1,898.00	0.00	S/L	5.0
315		Unitech handheld-Env	1/31/06	1,898.00	0.00	0.00	1,898.00	0.00	1,898.00	0.00	S/L	5.0
316		Unitech handheld	2/09/06	1,595.00	0.00	0.00	1,595.00	0.00	1,595.00	0.00	S/L	5.0
325		Dell Computer	9/30/06	485.47	0.00	0.00	485.47	0.00	485.47	0.00	S/L	4.0
341		Screen & memory	4/16/08	297.77	0.00	0.00	198.50	59.55	258.05	39.72	S/L	5.0
342		Laptop and Monitor	5/02/08	1,429.20	0.00	0.00	952.80	285.84	1,238.64	190.56	S/L	5.0
344		Unitech handheld reader	9/25/08	2,000.28	0.00	0.00	1,166.84	400.06	1,566.90	433.38	S/L	5.0
363		Handheld computer	10/14/09	2,034.96	0.00	0.00	780.07	406.99	1,187.06	847.90	S/L	5.0
364		Computer (shop)	10/20/09	739.23	0.00	0.00	271.06	147.85	418.91	320.32	S/L	5.0
368		Mapsync GeoXH standalone systerm	6/28/10	10,800.00	0.00	0.00	2,520.00	2,160.00	4,680.00	6,120.00	S/L	5.0
381		Laptop	2/22/11	1,885.27	0.00	0.00	188.53	377.05	565.58	1,319.69	S/L	5.0
382		Neptune Radio Reading Equipment	7/28/11	6,585.48	0.00	0.00	109.76	1,317.10	1,426.86	5,158.62	S/L	5.0
436		New computer	9/08/11	975.00	0.00c	0.00	0.00	195.00	195.00	780.00	S/L	5.0
437		Cash drawer	10/21/11	2,217.77	0.00c	0.00	0.00	369.63	369.63	1,848.14	S/L	5.0
438		Computers (psc adj)	12/31/11	2,000.00	0.00c	0.00	0.00	266.67	266.67	1,733.33	S/L	5.0
439		New computer	3/21/12	1,131.50	0.00c	0.00	0.00	94.29	94.29	1,037.21	S/L	5.0
440		Hydrant Software	2/24/12	1,165.00	0.00c	0.00	0.00	116.50	116.50	1,048.50	S/L	5.0
<b>Computer</b>				<u>48,357.37</u>	<u>0.00c</u>	<u>0.00</u>	<u>21,283.47</u>	<u>6,196.53</u>	<u>27,480.00</u>	<u>20,877.37</u>		
<b>Group: Distribution</b>												
17		(2) 100m tanks	9/01/67	34,044.00	0.00	0.00	29,963.68	680.88	30,644.56	3,399.44	S/L	50.0
19		Midway Road Tank - Elevated	1/08/88	187,324.00	0.00	0.00	88,661.28	3,746.48	92,407.76	94,916.24	S/L	50.0
20		Tunnel Hill Tank - Elevated	1/08/88	230,006.00	0.00	0.00	108,868.32	4,600.12	113,468.44	116,537.56	S/L	50.0
21		Delware Tank - Elevated	1/08/88	165,193.00	0.00	0.00	78,193.46	3,303.86	81,497.32	83,695.68	S/L	50.0
22		Spottsville Tank - Elevated	1/08/88	181,792.00	0.00	0.00	86,050.24	3,635.84	89,686.08	92,105.92	S/L	50.0
23		Eades Hill - Alt. Valve	1/08/88	14,227.00	0.00	0.00	6,739.94	284.54	7,024.48	7,202.52	S/L	50.0
24		Corydon Tank - Alt. Valve	1/08/88	11,856.00	0.00	0.00	5,610.32	237.12	5,847.44	6,008.56	S/L	50.0
26		Elevated Tank - Corydon	1/20/93	206,255.00	0.00	0.00	95,820.18	5,156.38	100,976.56	105,278.44	S/L	40.0
27		Robards Elevated Tank	9/10/98	514,630.47	0.00	0.00	167,255.35	12,865.76	180,121.11	334,509.36	S/L	40.0
285		Ridgewood and Midway tank impro	3/31/03	142,239.00	0.00	0.00	47,887.13	5,689.56	53,576.69	88,662.31	S/L	25.0
291		Delaware and Midway tank improvi	3/31/04	167,079.00	0.00	0.00	49,566.77	6,683.16	56,249.93	110,829.07	S/L	25.0

**Book Asset Detail 9/01/11 - 8/31/12**

FYE: 8/31/2012

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Distribution (continued)</b>												
308		Rock Springs Improvements	6/30/06	30,941.99	0.00	0.00	6,394.68	1,237.68	7,632.36	23,309.63	S/L	25.0
309		Corydon Improvements	8/31/06	20,761.99	0.00	0.00	4,152.40	830.48	4,982.88	15,779.11	S/L	25.0
365		Corydon Repair and Improvements	8/09/10	71,550.00	0.00	0.00	3,100.50	2,862.00	5,962.50	65,587.50	S/L	25.0
366		Various tank improvements	4/29/10	55,312.00	0.00	0.00	2,949.97	2,212.48	5,162.45	50,149.55	S/L	25.0
		<b>Distribution</b>		<u>2,033,211.45</u>	<u>0.00c</u>	<u>0.00</u>	<u>781,214.22</u>	<u>54,026.34</u>	<u>835,240.56</u>	<u>1,197,970.89</u>		
<b>Group: Electric Pumping Equipmen</b>												
2		Pump Station Equipment	10/10/88	6,157.00	0.00	0.00	6,157.00	0.00	6,157.00	0.00	S/L	20.0
3		Additions 89-90	3/01/90	766.07	0.00	0.00	766.07	0.00	766.07	0.00	150DB	20.0
		<b>Electric Pumping Equipmen</b>		<u>6,923.07</u>	<u>0.00c</u>	<u>0.00</u>	<u>6,923.07</u>	<u>0.00</u>	<u>6,923.07</u>	<u>0.00</u>		
<b>Group: Hydrants</b>												
147		Additions	9/01/67	14,852.00	0.00	0.00	12,619.08	297.04	12,916.12	1,935.88	S/L	50.0
148		Additions	5/01/82	396.00	0.00	0.00	234.12	7.92	242.04	153.96	S/L	50.0
149		4 Hydrants	3/01/85	2,095.00	0.00	0.00	1,111.90	41.90	1,153.80	941.20	S/L	50.0
150		Additions	3/01/86	1,345.00	0.00	0.00	686.90	26.90	713.80	631.20	S/L	50.0
151		Water System Additions	1/08/88	22,232.00	0.00	0.00	13,156.80	555.80	13,712.60	8,519.40	S/L	40.0
152		Additions	3/01/88	1,407.00	0.00	0.00	824.98	35.18	860.16	546.84	S/L	40.0
153		Additions	11/01/88	1,696.00	0.00	0.00	963.40	42.40	1,005.80	690.20	S/L	40.0
154		Reed-Beals Additions	2/14/89	9,080.00	0.00	0.00	5,126.00	227.00	5,353.00	3,727.00	S/L	40.0
155		Additions	3/01/92	525.00	0.00	0.00	255.43	13.13	268.56	256.44	S/L	40.0
156		91 Line Extensions	5/18/82	14,549.00	0.00	0.00	7,004.03	363.73	7,367.76	7,181.24	S/L	40.0
157		Additions-Corydon project	1/20/93	32,518.00	0.00	0.00	15,107.45	812.95	15,920.40	16,597.60	S/L	40.0
158		Fire Hydrant	12/01/93	1,859.00	0.00	0.00	822.28	46.48	868.76	990.24	S/L	40.0
159		Additions	3/01/96	2,507.00	0.00	0.00	972.48	62.68	1,035.16	1,471.84	S/L	40.0
160		Additions	3/01/97	7,571.00	0.00	0.00	2,744.08	189.28	2,933.36	4,637.64	S/L	40.0
161		Reed-Beals Extension	8/26/98	5,822.00	0.00	0.00	1,893.05	145.55	2,038.60	3,783.40	S/L	40.0
162		System Improvemens	10/29/98	6,401.00	0.00	0.00	2,053.32	160.03	2,213.35	4,187.65	S/L	40.0
163		Additions	3/01/00	682.00	0.00	0.00	196.55	17.05	213.60	468.40	S/L	40.0
255		2000 Water System Improvement	3/07/01	25,504.00	0.00	0.00	6,694.80	637.60	7,332.40	18,171.60	S/L	40.0
268		01-02 Additions	3/01/02	4,539.68	0.00	0.00	1,078.16	113.49	1,191.65	3,348.03	S/L	40.0
289		02-03 Additions	3/01/03	904.25	0.00	0.00	192.19	22.61	214.80	689.45	S/L	40.0
290		2001 EPA/KIA Project	5/05/04	57,629.34	0.00	0.00	10,565.35	1,440.73	12,006.08	45,623.26	S/L	40.0
294		03-04 Additions	3/01/04	348.00	0.00	0.00	65.25	8.70	73.95	274.05	S/L	40.0
313		Additions	3/01/06	2,925.00	0.00	0.00	402.21	73.13	475.34	2,449.66	S/L	40.0
320		2004 KIA water line ext	8/30/06	18,082.28	0.00	0.00	2,260.30	452.06	2,712.36	15,369.92	S/L	40.0
332		Additions	3/01/07	473.00	0.00	0.00	53.23	11.83	65.06	407.94	S/L	40.0
336		07-08 Additions	3/01/08	2,619.84	0.00	0.00	229.25	65.50	294.75	2,325.09	S/L	40.0
358		2009 Water extension project	8/31/09	60,670.00	0.00	0.00	3,033.50	1,516.75	4,550.25	56,119.75	S/L	40.0
377	d	2010-2011 Additions	5/31/11	1,340.00	0.00	0.00	9.73	22.33	32.06	1,307.94	S/L	40.0
		<b>Hydrants</b>		<u>300,572.39</u>	<u>0.00c</u>	<u>0.00</u>	<u>90,355.82</u>	<u>7,409.75</u>	<u>97,765.57</u>	<u>202,806.82</u>		
		<b>*Less: Dispositions and Transfers</b>		<u>1,340.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9.73</u>	<u>0.00</u>	<u>32.06</u>	<u>1,307.94</u>		
		<b>Net Hydrants</b>		<u>299,232.39</u>	<u>0.00c</u>	<u>0.00</u>	<u>90,346.09</u>	<u>7,409.75</u>	<u>97,733.51</u>	<u>201,498.88</u>		

**Book Asset Detail 9/01/11 - 8/31/12**

FYE: 8/31/2012

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Meter Installation</b>												
120		Additions	9/01/87	12,028.00	0.00	0.00	12,028.00	0.00	12,028.00	0.00	S/L	25.0
121		Additions	9/01/87	12,386.00	0.00	0.00	12,386.00	0.00	12,386.00	0.00	S/L	26.0
122		Additions	9/01/87	14,740.00	0.00	0.00	14,571.27	168.73	14,740.00	0.00	S/L	27.0
123		Additions	9/01/87	14,199.00	0.00	0.00	13,561.05	507.11	14,068.16	130.84	S/L	28.0
124		Additions	9/01/87	18,640.00	0.00	0.00	17,202.76	642.76	17,845.52	794.48	S/L	29.0
125		Additions	9/01/87	24,680.00	0.00	0.00	21,994.77	822.67	22,817.44	1,862.56	S/L	30.0
126		Additions	9/01/87	32,466.00	0.00	0.00	27,914.59	1,047.29	28,961.88	3,504.12	S/L	31.0
127		Additions	9/01/87	35,493.00	0.00	0.00	29,454.36	1,109.16	30,563.52	4,929.48	S/L	32.0
128		Additions	9/01/87	25,766.00	0.00	0.00	20,615.45	780.79	21,396.24	4,369.76	S/L	33.0
129		Additions	9/01/87	13,779.00	0.00	0.00	10,629.82	405.26	11,035.08	2,743.92	S/L	34.0
130		Additions	9/01/87	3,528.00	0.00	0.00	2,624.24	100.80	2,725.04	802.96	S/L	35.0
131		Additions	9/01/87	3,266.00	0.00	0.00	2,412.77	93.31	2,506.08	759.92	S/L	35.0
132		Additions	9/01/87	6,962.00	0.00	0.00	4,971.74	193.39	5,165.13	1,796.87	S/L	36.0
133		Additions	9/01/87	8,540.00	0.00	0.00	5,867.27	230.81	6,098.08	2,441.92	S/L	37.0
134		Additions	9/01/87	8,607.00	0.00	0.00	5,671.22	226.50	5,897.72	2,709.28	S/L	38.0
135		Additions	9/01/87	8,325.00	0.00	0.00	5,054.71	208.13	5,262.84	3,062.16	S/L	40.0
136		Additions	3/01/86	8,155.00	0.00	0.00	5,158.98	209.10	5,368.08	2,786.92	S/L	39.0
142		Additions	3/01/95	16,845.00	0.00	0.00	16,845.00	0.00	16,845.00	0.00	S/L	15.0
143		Additions	3/01/96	15,848.00	0.00	0.00	15,848.00	0.00	15,848.00	0.00	S/L	15.0
144		Additions	3/01/97	12,438.00	0.00	0.00	12,023.20	414.80	12,438.00	0.00	S/L	15.0
145		Additions	3/01/99	16,521.00	0.00	0.00	16,521.00	0.00	16,521.00	0.00	S/L	10.0
146		Additions	3/01/00	16,035.00	0.00	0.00	16,035.00	0.00	16,035.00	0.00	S/L	10.0
247		Additions	3/01/98	15,551.00	0.00	0.00	13,996.03	1,036.73	15,032.76	518.24	S/L	15.0
254		00-01 Additions	3/01/01	13,991.00	0.00	0.00	13,991.00	0.00	13,991.00	0.00	S/L	10.0
267		01-02 Additions	3/01/02	13,426.63	0.00	0.00	12,755.27	671.36	13,426.63	0.00	S/L	10.0
319		2004 KIA water line ext	8/31/06	45,431.73	0.00	0.00	22,715.85	4,543.17	27,259.02	18,172.71	S/L	10.0
404		Install radio reader	10/06/11	7,170.00	0.00c	0.00	0.00	657.25	657.25	6,512.75	S/L	10.0
418		Bore Crew	3/01/12	2,500.00	0.00c	0.00	0.00	125.00	125.00	2,375.00	S/L	10.0
419		Bore crew	4/05/12	1,000.00	0.00c	0.00	0.00	41.67	41.67	958.33	S/L	10.0
<b>Meter Installation</b>				<b>428,317.36</b>	<b>0.00c</b>	<b>0.00</b>	<b>352,849.35</b>	<b>14,235.79</b>	<b>367,085.14</b>	<b>61,232.22</b>		

**Group: Meters**

79		Additions	9/01/87	656.00	0.00	0.00	656.00	0.00	656.00	0.00	S/L	25.0
80		Additions	9/01/87	2,427.00	0.00	0.00	2,427.00	0.00	2,427.00	0.00	S/L	25.0
81		Additions	9/01/87	1,319.00	0.00	0.00	1,319.00	0.00	1,319.00	0.00	S/L	25.0
82		Additions	9/01/87	1,935.00	0.00	0.00	1,935.00	0.00	1,935.00	0.00	S/L	26.0
83		Additions	9/01/87	3,856.00	0.00	0.00	3,808.87	47.13	3,856.00	0.00	S/L	27.0
84		Additions	9/01/87	1,246.00	0.00	0.00	1,185.94	44.50	1,230.44	15.56	S/L	28.0
85		Additions	9/01/87	5,427.00	0.00	0.00	5,010.70	187.14	5,197.84	229.16	S/L	29.0
86		Additions	9/01/87	3,549.00	0.00	0.00	3,155.98	118.30	3,274.28	274.72	S/L	30.0
87		Additions	9/01/87	9,303.00	0.00	0.00	7,999.10	300.10	8,299.20	1,003.80	S/L	31.0
88		Additions	9/01/87	6,656.00	0.00	0.00	5,526.64	208.00	5,734.64	921.36	S/L	32.0
89		Additions	9/01/87	12,893.00	0.00	0.00	10,314.14	390.70	10,704.84	2,188.16	S/L	33.0
90		Additions	9/01/87	16,426.00	0.00	0.00	12,660.80	483.12	13,143.92	3,282.08	S/L	34.0
91		Additions	9/01/87	1,478.00	0.00	0.00	1,126.57	43.47	1,170.04	307.96	S/L	34.0
92		Additions	9/01/87	9,091.00	0.00	0.00	6,733.18	259.74	6,992.92	2,098.08	S/L	35.0
93		Additions	9/01/87	18,442.00	0.00	0.00	13,168.64	512.28	13,680.92	4,761.08	S/L	36.0

## Book Asset Detail 9/01/11 - 8/31/12

FYE: 8/31/2012

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Meters (continued)</b>												
94		Additions	9/01/87	14,529.00	0.00	0.00	9,972.40	392.68	10,365.08	4,163.92	S/L	37.0
95		Additions	9/01/87	20,113.00	0.00	0.00	13,260.39	529.29	13,789.68	6,323.32	S/L	38.0
96		Additions	9/01/87	16,651.00	0.00	0.00	10,121.88	416.28	10,538.16	6,112.84	S/L	40.0
97		Additions	9/01/87	18,181.00	0.00	0.00	11,493.98	466.18	11,960.16	6,220.84	S/L	39.0
107		Additions	3/01/95	15,078.00	0.00	0.00	15,078.00	0.00	15,078.00	0.00	S/L	15.0
108		Additions	3/01/97	14,090.00	0.00	0.00	13,619.63	470.37	14,090.00	0.00	S/L	15.0
109		Additions	3/01/98	18,988.00	0.00	0.00	17,089.57	1,265.87	18,355.44	632.56	S/L	15.0
110		Reed-Beals Extension	8/26/98	18,820.00	0.00	0.00	16,311.37	1,254.67	17,566.04	1,253.96	S/L	15.0
111		Additions	3/01/99	25,546.00	0.00	0.00	25,546.00	0.00	25,546.00	0.00	S/L	10.0
112		1997 System Improvements	10/29/98	34,479.00	0.00	0.00	34,479.00	0.00	34,479.00	0.00	S/L	10.0
113		Additions	3/01/00	17,075.00	0.00	0.00	17,075.00	0.00	17,075.00	0.00	S/L	10.0
114		00-01 Additions	3/01/01	18,634.00	0.00	0.00	18,634.00	0.00	18,634.00	0.00	S/L	10.0
246		Additions	3/01/96	15,614.00	0.00	0.00	15,614.00	0.00	15,614.00	0.00	S/L	15.0
253		2000 Water System Improvement	3/07/01	103,049.00	0.00	0.00	103,049.00	0.00	103,049.00	0.00	S/L	10.0
262		01-02 Additions	3/01/02	21,319.70	0.00	0.00	20,253.71	1,065.99	21,319.70	0.00	S/L	10.0
266		Change orders-2000 Wtr Syst Imprc	1/04/02	4,679.04	0.00	0.00	4,523.03	156.01	4,679.04	0.00	S/L	10.0
275		02-03 Additions	3/01/03	37,867.36	0.00	0.00	32,187.29	3,786.74	35,974.03	1,893.33	S/L	10.0
288		2001 EPA/KIA Project	5/05/04	59,136.69	0.00	0.00	43,366.91	5,913.67	49,280.58	9,856.11	S/L	10.0
295		03-04 Additions	3/01/04	50,795.93	0.00	0.00	38,096.93	5,079.59	43,176.52	7,619.41	S/L	10.0
300		Additions	3/01/05	43,540.02	0.00	0.00	28,301.00	4,354.00	32,655.00	10,885.02	S/L	10.0
312		Additions	3/01/06	49,468.64	0.00	0.00	27,207.73	4,946.86	32,154.59	17,314.05	S/L	10.0
323		06-07 Additions	3/01/07	37,555.88	0.00	0.00	16,900.15	3,755.59	20,655.74	16,900.14	S/L	10.0
335		07-08 Additions	3/01/08	44,930.54	0.00	0.00	15,725.68	4,493.05	20,218.73	24,711.81	S/L	10.0
347		08-09 Additions	3/01/09	60,268.11	0.00	0.00	15,067.03	6,026.81	21,093.84	39,174.27	S/L	10.0
357		2009 Water extension project	8/31/09	82,236.00	0.00	0.00	16,447.20	8,223.60	24,670.80	57,565.20	S/L	10.0
361		09-10 Additions	3/01/10	62,339.12	0.00	0.00	9,350.87	6,233.91	15,584.78	46,754.34	S/L	10.0
371		2010-2011 Additions	3/01/11	60,183.28	0.00	0.00	3,009.16	6,018.33	9,027.49	51,155.79	S/L	10.0
402		Meter	9/30/11	726.32	0.00c	0.00	0.00	66.58	66.58	659.74	S/L	10.0
403		Boxes	9/30/11	2,263.75	0.00c	0.00	0.00	207.51	207.51	2,056.24	S/L	10.0
405		Meters	10/18/11	2,880.00	0.00c	0.00	0.00	240.00	240.00	2,640.00	S/L	10.0
406		3" meter	10/18/11	998.95	0.00c	0.00	0.00	83.25	83.25	915.70	S/L	10.0
407		Resettlers	10/26/11	2,059.30	0.00c	0.00	0.00	171.61	171.61	1,887.69	S/L	10.0
408		2 1" meters	10/27/11	624.50	0.00c	0.00	0.00	52.04	52.04	572.46	S/L	10.0
409		Meter boxes	10/31/11	1,080.00	0.00c	0.00	0.00	90.00	90.00	990.00	S/L	10.0
410		BMB	12/01/11	1,562.50	0.00c	0.00	0.00	117.19	117.19	1,445.31	S/L	10.0
411		60 meters	12/02/11	2,880.00	0.00c	0.00	0.00	216.00	216.00	2,664.00	S/L	10.0
412		Meter boxes	12/16/11	846.00	0.00c	0.00	0.00	56.40	56.40	789.60	S/L	10.0
413		Resettlers	1/12/12	682.31	0.00c	0.00	0.00	45.49	45.49	636.82	S/L	10.0
414		BMB	1/31/12	1,062.50	0.00c	0.00	0.00	61.98	61.98	1,000.52	S/L	10.0
415		Resettlers with..	2/20/12	726.30	0.00c	0.00	0.00	36.32	36.32	689.98	S/L	10.0
416		Meters	2/24/12	1,354.00	0.00c	0.00	0.00	67.70	67.70	1,286.30	S/L	10.0
417		Meters	2/29/12	2,219.86	0.00c	0.00	0.00	110.99	110.99	2,108.87	S/L	10.0
420		Resettlers	4/11/12	1,413.00	0.00c	0.00	0.00	58.88	58.88	1,354.12	S/L	10.0
421		2 1" radio	4/23/12	581.00	0.00c	0.00	0.00	19.37	19.37	561.63	S/L	10.0
422		300 radio readers	4/25/12	40,644.00	0.00c	0.00	0.00	1,354.80	1,354.80	39,289.20	S/L	10.0
423		2" meter	5/11/12	619.12	0.00c	0.00	0.00	20.64	20.64	598.48	S/L	10.0
424		Resetter	5/16/12	678.50	0.00c	0.00	0.00	16.96	16.96	661.54	S/L	10.0
425		Resettlers	5/25/12	1,444.76	0.00c	0.00	0.00	36.12	36.12	1,408.64	S/L	10.0
426		Bores	6/01/12	1,062.50	0.00c	0.00	0.00	26.56	26.56	1,035.94	S/L	10.0

**Book Asset Detail 9/01/11 - 8/31/12**

FYE: 8/31/2012

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Meters (continued)</b>												
427		Reseters	6/06/12	664.29	0.00c	0.00	0.00	16.61	16.61	647.68	S/L	10.0
428		Meter boxes	6/27/12	1,646.61	0.00c	0.00	0.00	27.44	27.44	1,619.17	S/L	10.0
429		Bores	7/01/12	1,125.00	0.00c	0.00	0.00	18.75	18.75	1,106.25	S/L	10.0
430		Antennas for radio readers	7/13/12	3,925.60	0.00c	0.00	0.00	65.43	65.43	3,860.17	S/L	10.0
431		Hydrant and ...	7/20/12	6,431.63	0.00c	0.00	0.00	53.60	53.60	6,378.03	S/L	10.0
432		Resetter	8/21/12	966.40	0.00c	0.00	0.00	0.00	0.00	966.40	S/L	10.0
433		Reseters	8/23/12	722.19	0.00c	0.00	0.00	0.00	0.00	722.19	S/L	10.0
434		Bores	8/31/12	2,000.00	0.00c	0.00	0.00	0.00	0.00	2,000.00	S/L	10.0
442		Inventory Adjustment	8/31/12	51,534.00	0.00c	0.00	0.00	0.00	0.00	51,534.00	S/L	10.0
		<b>Meters</b>		<u>1,197,296.20</u>	<u>0.00c</u>	<u>0.00</u>	<u>668,808.47</u>	<u>70,782.19</u>	<u>739,590.66</u>	<u>457,705.54</u>		
<b>Group: Office Furniture &amp; Equipm</b>												
188		Filing cabinets (3)	12/01/93	1,505.00	0.00	0.00	1,505.00	0.00	1,505.00	0.00	S/L	10.0
191		Stool	1/08/97	127.00	0.00	0.00	127.00	0.00	127.00	0.00	S/L	10.0
192		10 board room chairs	1/15/97	2,590.00	0.00	0.00	2,590.00	0.00	2,590.00	0.00	S/L	10.0
193		7 chairs	1/15/97	1,158.00	0.00	0.00	1,158.00	0.00	1,158.00	0.00	S/L	10.0
194		2 tables	1/29/97	181.00	0.00	0.00	181.00	0.00	181.00	0.00	S/L	10.0
195		Conference table	1/31/97	1,578.00	0.00	0.00	1,578.00	0.00	1,578.00	0.00	S/L	10.0
196		Blinds and cornice	1/28/97	1,364.00	0.00	0.00	1,364.00	0.00	1,364.00	0.00	S/L	7.0
197		Executive chair	2/25/97	370.00	0.00	0.00	370.00	0.00	370.00	0.00	S/L	10.0
198		Breakroom table and chairs	2/25/97	602.00	0.00	0.00	602.00	0.00	602.00	0.00	S/L	10.0
199		Office security system	1/04/97	1,598.00	0.00	0.00	1,598.00	0.00	1,598.00	0.00	S/L	10.0
201		Fax machine	1/31/97	499.00	0.00	0.00	499.00	0.00	499.00	0.00	S/L	5.0
202		(3) chairs	4/30/97	777.00	0.00	0.00	777.00	0.00	777.00	0.00	S/L	10.0
256		HP1100 Laser Printer	1/16/01	430.00	0.00	0.00	430.00	0.00	430.00	0.00	S/L	5.0
269		Typewriter	2/28/02	104.99	0.00	0.00	104.99	0.00	104.99	0.00	S/L	7.0
270		Ice Machine	3/31/02	1,602.79	0.00	0.00	1,602.79	0.00	1,602.79	0.00	S/L	8.0
305		Sharp Copier	12/14/05	1,395.00	0.00	0.00	1,002.68	174.38	1,177.06	217.94	S/L	8.0
306		2 chairs	5/31/06	279.80	0.00	0.00	279.80	0.00	279.80	0.00	S/L	5.0
307		HP Printer	6/30/06	222.00	0.00	0.00	222.00	0.00	222.00	0.00	S/L	5.0
326		Desk	2/28/07	1,089.44	0.00	0.00	612.81	136.18	748.99	340.45	S/L	8.0
337		Refrigerator	10/29/07	349.97	0.00	0.00	167.71	43.75	211.46	138.51	S/L	8.0
339		Desk chair & bookcase-lisa's office	2/12/08	2,159.00	0.00	0.00	1,105.21	308.43	1,413.64	745.36	S/L	7.0
340		Leather exec chair	4/01/08	353.00	0.00	0.00	172.30	50.43	222.73	130.27	S/L	7.0
350		2 vertical file cabinets	5/26/09	359.98	0.00	0.00	81.00	36.00	117.00	242.98	S/L	10.0
372		Desk (Jimmy's Office)	11/17/10	225.00	0.00	0.00	16.88	22.50	39.38	185.62	S/L	10.0
375		Phone system	3/08/11	2,688.00	0.00	0.00	134.40	268.80	403.20	2,284.80	S/L	10.0
376		Drive thru Audio System	3/15/11	950.00	0.00	0.00	47.50	95.00	142.50	807.50	S/L	10.0
		<b>Office Furniture &amp; Equipm</b>		<u>24,557.97</u>	<u>0.00c</u>	<u>0.00</u>	<u>18,329.07</u>	<u>1,135.47</u>	<u>19,464.54</u>	<u>5,093.43</u>		
<b>Group: Services</b>												
164		Additions	1/08/88	45,229.00	0.00	0.00	35,684.93	1,507.63	37,192.56	8,036.44	S/L	30.0
165		Additions	3/01/89	608.00	0.00	0.00	452.97	20.27	473.24	134.76	S/L	30.0
166		Reed-Beals Additions	2/14/89	994.00	0.00	0.00	746.43	33.13	779.56	214.44	S/L	30.0
167		Additions	3/01/90	5,681.00	0.00	0.00	4,068.07	189.37	4,257.44	1,423.56	S/L	30.0
168		Additions	3/01/91	7,961.00	0.00	0.00	5,437.07	265.37	5,702.44	2,258.56	S/L	30.0

**Book Asset Detail 9/01/11 - 8/31/12**

FYE: 8/31/2012

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Services (continued)</b>												
169		Additions	3/01/92	10,619.00	0.00	0.00	6,902.67	353.97	7,256.64	3,362.36	S/L	30.0
170		Additions	3/01/93	32,700.00	0.00	0.00	20,165.03	1,090.00	21,255.03	11,444.97	S/L	30.0
171		Additions	3/01/94	16,927.00	0.00	0.00	9,872.53	564.23	10,436.76	6,490.24	S/L	30.0
172		Additions	3/01/95	25,733.00	0.00	0.00	14,154.47	857.77	15,012.24	10,720.76	S/L	30.0
173		Additions	3/01/97	23,976.00	0.00	0.00	11,588.20	799.20	12,387.40	11,588.60	S/L	30.0
174		Additions	3/01/98	22,946.00	0.00	0.00	10,325.57	764.87	11,090.44	11,855.56	S/L	30.0
175		Additions	3/01/99	27,083.00	0.00	0.00	11,284.47	902.77	12,187.24	14,895.76	S/L	30.0
176		System Improvements	10/29/98	19,661.00	0.00	0.00	8,410.07	655.37	9,065.44	10,595.56	S/L	30.0
177		Additions	3/01/00	26,806.00	0.00	0.00	10,275.83	893.53	11,169.36	15,636.64	S/L	30.0
178		Additions	3/01/01	21,967.00	0.00	0.00	7,688.42	732.23	8,420.65	13,546.35	S/L	30.0
248		Additions	3/01/96	31,570.00	0.00	0.00	16,309.63	1,052.33	17,361.96	14,208.04	S/L	30.0
249		Reed-Beals Extension	8/26/98	10,954.00	0.00	0.00	4,746.43	365.13	5,111.56	5,842.44	S/L	30.0
252		2000 Water System Improvements	3/07/01	55,347.95	0.00	0.00	19,371.77	1,844.93	21,216.70	34,131.25	S/L	30.0
261		01-02 Additions	3/01/02	21,780.18	0.00	0.00	6,897.10	726.01	7,623.11	14,157.07	S/L	30.0
264		02-03 Additions	3/01/03	21,755.97	0.00	0.00	4,623.15	543.90	5,167.05	16,588.92	S/L	40.0
265		Change orders-2000 Wtr Syst Imprc	1/04/02	1,585.37	0.00	0.00	510.88	52.85	563.73	1,021.64	S/L	30.0
293		03-04 Additions	3/01/04	20,772.52	0.00	0.00	5,193.15	692.42	5,885.57	14,886.95	S/L	30.0
299		Additions	3/01/05	26,178.52	0.00	0.00	5,672.03	872.62	6,544.65	19,633.87	S/L	30.0
311		Additions	3/01/06	15,022.11	0.00	0.00	2,754.07	500.74	3,254.81	11,767.30	S/L	30.0
318		2004 KIA water line ext	8/31/06	16,387.07	0.00	0.00	2,731.20	546.24	3,277.44	13,109.63	S/L	30.0
322		06-07 Additions	3/01/07	23,255.08	0.00	0.00	3,488.26	775.17	4,263.43	18,991.65	S/L	30.0
334		07-08 Additions	3/01/08	11,861.50	0.00	0.00	1,383.83	395.38	1,779.21	10,082.29	S/L	30.0
346		08-09 Additions	3/01/09	17,954.78	0.00	0.00	1,496.23	598.49	2,094.72	15,860.06	S/L	30.0
356		20009 Water line extension	8/31/09	22,804.42	0.00	0.00	1,520.30	760.15	2,280.45	20,523.97	S/L	30.0
360		09-10 Additions	3/01/10	20,460.75	0.00	0.00	1,023.04	682.03	1,705.07	18,755.68	S/L	30.0
370		2010-2011 Additions	3/01/11	19,916.88	0.00	0.00	331.95	663.90	995.85	18,921.03	S/L	30.0
394		Saddle	10/26/11	1,433.98	0.00c	0.00	0.00	39.83	39.83	1,394.15	S/L	30.0
395		Ball valves	1/23/12	2,120.61	0.00c	0.00	0.00	41.23	41.23	2,079.38	S/L	30.0
396		Pipe	2/01/12	836.04	0.00c	0.00	0.00	16.26	16.26	819.78	S/L	30.0
397		Ball valve	2/28/12	561.20	0.00c	0.00	0.00	9.35	9.35	551.85	S/L	30.0
398		Corp stops	3/19/12	698.29	0.00c	0.00	0.00	9.70	9.70	688.59	S/L	30.0
399		Corp stops	4/30/12	979.63	0.00c	0.00	0.00	10.88	10.88	968.75	S/L	30.0
400		Corp stops	6/28/12	1,395.26	0.00c	0.00	0.00	7.75	7.75	1,387.51	S/L	30.0
401		Line extension	8/17/12	3,886.00	0.00c	0.00	0.00	0.00	0.00	3,886.00	S/L	30.0
		<b>Services</b>		<u>638,409.11</u>	<u>0.00c</u>	<u>0.00</u>	<u>235,109.75</u>	<u>20,837.00</u>	<u>255,946.75</u>	<u>382,462.36</u>		
<b>Group: Shop Equipment</b>												
243		Shelving	12/31/96	1,160.00	0.00	0.00	1,160.00	0.00	1,160.00	0.00	S/L	10.0
		<b>Shop Equipment</b>		<u>1,160.00</u>	<u>0.00c</u>	<u>0.00</u>	<u>1,160.00</u>	<u>0.00</u>	<u>1,160.00</u>	<u>0.00</u>		
<b>Group: Structures and Improvemem</b>												
12		Spottsville Pump Station	1/08/88	41,191.00	0.00	0.00	24,374.58	1,029.78	25,404.36	15,786.64	S/L	40.0
13		Anthoston Pump Station	1/08/88	38,023.00	0.00	0.00	22,502.38	950.58	23,452.96	14,570.04	S/L	40.0
15		Robards Pump Station	10/29/98	72,092.00	0.00	0.00	23,129.30	1,802.30	24,931.60	47,160.40	S/L	40.0
250		Rebuilt pumps @ Graham Hill Stati	2/28/01	7,209.97	0.00	0.00	7,209.97	0.00	7,209.97	0.00	S/L	10.0
263		Rebuilt pump-Graham Hill Station	2/28/02	9,920.62	0.00	0.00	9,424.57	496.05	9,920.62	0.00	S/L	10.0

**Book Asset Detail 9/01/11 - 8/31/12**

FYE: 8/31/2012

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Structures and Improvem (continued)</b>												
331		60E-Pump	6/30/07	9,442.00	0.00	0.00	3,934.17	944.20	4,878.37	4,563.63	S/L	10.0
354		60E Pump Station	6/01/09	182,313.91	0.00	0.00	10,255.16	4,557.85	14,813.01	167,500.90	S/L	40.0
355		60 E pumps	6/01/09	75,876.04	0.00	0.00	17,072.10	7,587.60	24,659.70	51,216.34	S/L	10.0
		<b>Structures and Improvem</b>		<u>436,068.54</u>	<u>0.00c</u>	<u>0.00</u>	<u>117,902.23</u>	<u>17,368.36</u>	<u>135,270.59</u>	<u>300,797.95</u>		
<b>Group: Transmission</b>												
28		8 Main	8/31/67	29,997.00	0.00	0.00	22,795.34	599.94	23,395.28	6,601.72	S/L	50.0
29		Valves , casing, misc.	8/31/67	1,057,274.00	0.00	0.00	798,499.28	21,145.48	819,644.76	237,629.24	S/L	50.0
30		Engineering fee	8/31/67	90,850.00	0.00	0.00	68,614.00	1,817.00	70,431.00	20,419.00	S/L	50.0
31		Gravel and resurfacing	8/31/67	35,613.00	0.00	0.00	26,892.86	712.26	27,605.12	8,007.88	S/L	50.0
32		Work on orig construction	3/01/69	16,607.00	0.00	0.00	14,111.54	332.14	14,443.68	2,163.32	S/L	50.0
33		Additions	3/01/68	7,300.00	0.00	0.00	6,351.01	146.00	6,497.01	802.99	S/L	50.0
34		Additions	3/01/69	7,288.00	0.00	0.00	6,202.36	145.76	6,348.12	939.88	S/L	50.0
35		Additions	3/01/70	6,960.00	0.00	0.00	5,771.20	139.20	5,910.40	1,049.60	S/L	50.0
36		Additions	3/01/71	979.00	0.00	0.00	795.38	19.58	814.96	164.04	S/L	50.0
37		Additions	3/01/72	1,089.00	0.00	0.00	866.58	21.78	888.36	200.64	S/L	50.0
38		Additions	3/01/72	7,375.00	0.00	0.00	5,840.50	147.50	5,988.00	1,387.00	S/L	50.0
39		Additions	3/01/73	14,601.00	0.00	0.00	11,242.22	292.02	11,534.24	3,066.76	S/L	50.0
40		Additions	3/01/73	8,175.00	0.00	0.00	6,308.50	163.50	6,472.00	1,703.00	S/L	50.0
41		Additions	3/01/74	17,332.00	0.00	0.00	13,008.04	346.64	13,354.68	3,977.32	S/L	50.0
42		Additions	3/01/75	8,640.00	0.00	0.00	6,311.80	172.80	6,484.60	2,155.40	S/L	50.0
43		Additions	3/01/76	39,566.00	0.00	0.00	28,084.52	791.32	28,875.84	10,690.16	S/L	50.0
44		Additions	3/01/77	32,531.00	0.00	0.00	22,454.82	650.62	23,105.44	9,425.56	S/L	50.0
45		Additions	3/01/77	26,915.00	0.00	0.00	18,564.30	538.30	19,102.60	7,812.40	S/L	50.0
46		Additions	3/01/78	44,857.00	0.00	0.00	30,051.54	897.14	30,948.68	13,908.32	S/L	50.0
47		(6) mains-Corydon	3/01/67	27,000.00	0.00	0.00	24,030.00	540.00	24,570.00	2,430.00	S/L	50.0
48		(2) mains-Corydon	3/01/67	23,000.00	0.00	0.00	20,470.00	460.00	20,930.00	2,070.00	S/L	50.0
49		Additions	3/01/79	38,452.00	0.00	0.00	24,993.44	769.04	25,762.48	12,689.52	S/L	50.0
50		Additions	3/01/80	19,626.00	0.00	0.00	12,373.72	392.52	12,766.24	6,859.76	S/L	50.0
51		Additions	3/01/81	22,952.00	0.00	0.00	14,000.44	459.04	14,459.48	8,492.52	S/L	50.0
52		Additions	3/01/82	14,779.00	0.00	0.00	8,727.38	295.58	9,022.96	5,756.04	S/L	50.0
53		Additions	3/01/82	31,687.00	0.00	0.00	18,594.14	633.74	19,227.88	12,459.12	S/L	50.0
54		Additions	3/01/83	29,314.00	0.00	0.00	16,704.08	586.28	17,290.36	12,023.64	S/L	50.0
55		Additions	3/01/84	11,534.00	0.00	0.00	6,348.48	230.68	6,579.16	4,954.84	S/L	50.0
56		Additions	3/01/85	61,482.00	0.00	0.00	32,591.04	1,229.64	33,820.68	27,661.32	S/L	50.0
57		Additions	2/01/87	6,281.00	0.00	0.00	3,092.82	125.62	3,218.44	3,062.56	S/L	50.0
59		Additions	3/01/86	17,426.00	0.00	0.00	8,893.72	348.52	9,242.24	8,183.76	S/L	50.0
60		Additions	3/01/88	19,932.00	0.00	0.00	9,372.04	398.64	9,770.68	10,161.32	S/L	50.0
61		Additions	1/08/88	1,543,647.00	0.00	0.00	730,660.34	30,872.94	761,533.28	782,113.72	S/L	50.0
62		Reed-Beals additions	2/14/89	322,690.00	0.00	0.00	145,750.80	6,453.80	152,204.60	170,485.40	S/L	50.0
63		Additions	3/01/90	3,329.00	0.00	0.00	1,435.38	66.58	1,501.96	1,827.04	S/L	50.0
64		91 line extension	5/18/92	568,694.00	0.00	0.00	218,947.68	11,373.88	230,321.56	338,372.44	S/L	50.0
65		Additions 92-93	3/01/93	8,578.00	0.00	0.00	3,177.16	171.56	3,348.72	5,229.28	S/L	50.0
66		Line Replacement - Corydon	1/20/93	425,182.00	0.00	0.00	158,028.04	8,503.64	166,531.68	258,650.32	S/L	50.0
67		KDOT HWY 60E util Relocation	11/01/93	25,773.00	0.00	0.00	9,190.06	515.46	9,705.52	16,067.48	S/L	50.0
68		93-94 Additions	3/01/94	6,151.00	0.00	0.00	2,153.22	123.02	2,276.24	3,874.76	S/L	50.0
69		94-95 Additions	3/01/95	79,678.00	0.00	0.00	26,296.16	1,593.56	27,889.72	51,788.28	S/L	50.0



**Book Asset Detail 9/01/11 - 8/31/12**

FYE: 8/31/2012

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Transmission (continued)</b>												
70		95-96 Additions	3/01/96	98,851.00	0.00	0.00	30,644.22	1,977.02	32,621.24	66,229.76	S/L	50.0
71		96-97 Additions	3/01/97	146,331.00	0.00	0.00	42,436.82	2,926.62	45,363.44	100,967.56	S/L	50.0
72		Reed-Beals Extension	8/26/98	164,684.00	0.00	0.00	42,818.48	3,293.68	46,112.16	118,571.84	S/L	50.0
73		97-98 Additions	3/01/98	64,620.00	0.00	0.00	17,446.40	1,292.40	18,738.80	45,881.20	S/L	50.0
74		98-99 Additions	3/01/99	82,911.00	0.00	0.00	20,727.42	1,658.22	22,385.64	60,525.36	S/L	50.0
75		1997 System Improvements	10/29/98	921,324.00	0.00	0.00	236,472.28	18,426.48	254,898.76	666,425.24	S/L	50.0
76		99-00 Additions	3/01/00	71,765.00	0.00	0.00	20,632.43	1,794.13	22,426.56	49,338.44	S/L	40.0
77		00-01 Additions	3/01/01	91,450.00	0.00	0.00	24,005.63	2,286.25	26,291.88	65,158.12	S/L	40.0
244		Additions	3/01/91	13,565.00	0.00	0.00	5,559.30	271.30	5,830.60	7,734.40	S/L	50.0
245		Additions	3/01/92	2,255.00	0.00	0.00	879.10	45.10	924.20	1,330.80	S/L	50.0
251		2000 Water System Improvements	3/07/01	2,244,737.42	0.00	0.00	589,243.62	56,118.44	645,362.06	1,599,375.36	S/L	40.0
259		Change orders-2000 Wtr Syst Impr	1/04/02	140,729.53	0.00	0.00	34,009.65	3,518.24	37,527.89	103,201.64	S/L	40.0
260		01-02 Additions	3/01/02	53,021.22	0.00	0.00	12,592.54	1,325.53	13,918.07	39,103.15	S/L	40.0
286		02-03 Additions	3/01/03	94,420.79	0.00	0.00	20,064.42	2,360.52	22,424.94	71,995.85	S/L	40.0
287		03-04 Additions	3/01/04	47,057.22	0.00	0.00	8,823.23	1,176.43	9,999.66	37,057.56	S/L	40.0
292		2001 EPA/KIA Project	5/05/04	1,050,594.20	0.00	0.00	192,608.97	26,264.86	218,873.83	831,720.37	S/L	40.0
298		Additions	3/01/05	72,187.24	0.00	0.00	11,730.42	1,804.68	13,535.10	58,652.14	S/L	40.0
310		Additions	3/01/06	30,328.65	0.00	0.00	4,170.21	758.22	4,928.43	25,400.22	S/L	40.0
317		2004 KIA water line ext	8/31/06	1,446,273.48	0.00	0.00	180,784.20	36,156.84	216,941.04	1,229,332.44	S/L	40.0
321		06-07 Additions	3/01/07	36,277.22	0.00	0.00	4,081.19	906.93	4,988.12	31,289.10	S/L	40.0
333		07-08 Additions	3/31/08	80,728.40	0.00	0.00	6,895.55	2,018.21	8,913.76	71,814.64	S/L	40.0
345		08-09 Additions	3/01/09	35,844.67	0.00	0.00	2,240.30	896.12	3,136.42	32,708.25	S/L	40.0
353		2009 Extension project	8/31/09	616,080.00	0.00	0.00	30,804.00	15,402.00	46,206.00	569,874.00	S/L	40.0
359		09-10 Additions	3/01/10	31,528.99	0.00	0.00	1,182.33	788.22	1,970.55	29,558.44	S/L	40.0
369		2010-2011 Additions	3/01/11	32,938.51	0.00	0.00	411.73	823.46	1,235.19	31,703.32	S/L	40.0
384		Copper Tubing	9/08/11	2,340.00	0.00c	0.00	0.00	58.50	58.50	2,281.50	S/L	40.0
385		PVC lines	9/30/11	609.00	0.00c	0.00	0.00	13.96	13.96	595.04	S/L	40.0
386		Pipe	2/20/12	712.00	0.00c	0.00	0.00	8.90	8.90	703.10	S/L	40.0
387		Gate Valve	3/19/12	772.50	0.00c	0.00	0.00	8.05	8.05	764.45	S/L	40.0
388		Valve box	4/25/12	2,110.59	0.00c	0.00	0.00	17.59	17.59	2,093.00	S/L	40.0
389		Copper line	5/16/12	2,235.00	0.00c	0.00	0.00	13.97	13.97	2,221.03	S/L	40.0
390		Water line ins	8/08/12	750.00	0.00c	0.00	0.00	1.56	1.56	748.44	S/L	40.0
391		Copper line	8/08/12	742.00	0.00c	0.00	0.00	1.55	1.55	740.45	S/L	40.0
392		copper line	8/14/12	1,356.00	0.00c	0.00	0.00	2.83	2.83	1,353.17	S/L	40.0
393		copper line	8/14/12	1,795.00	0.00c	0.00	0.00	3.74	3.74	1,791.26	S/L	40.0
		<b>Transmission</b>		<u>12,445,061.63</u>	<u>0.00c</u>	<u>0.00</u>	<u>4,129,860.37</u>	<u>279,643.27</u>	<u>4,409,503.64</u>	<u>8,035,557.99</u>		

**Group: Transportation and Other**

236		RRadio equipment	5/26/99	77,893.00	0.00	0.00	77,893.00	0.00	77,893.00	0.00	S/L	10.0
239		Line tracer equipment	2/10/99	2,375.00	0.00	0.00	2,375.00	0.00	2,375.00	0.00	S/L	10.0
242		Fork-2000 Case Backhoe	6/30/00	740.00	0.00	0.00	740.00	0.00	740.00	0.00	S/L	10.0
272		Air compressor	4/30/02	330.00	0.00	0.00	330.00	0.00	330.00	0.00	S/L	8.0
276		2003 Ford F350 Truck	9/20/02	29,681.50	0.00	0.00	29,681.50	0.00	29,681.50	0.00	S/L	5.0
278		Case 580M Turbo Loader	6/05/03	63,204.62	0.00	0.00	52,143.80	6,320.46	58,464.26	4,740.36	S/L	10.0
296		2004 Chevy Impala	2/04/04	16,700.00	0.00	0.00	16,700.00	0.00	16,700.00	0.00	S/L	5.0
297		2004 Chevy Silverado	7/30/04	15,926.00	0.00	0.00	15,926.00	0.00	15,926.00	0.00	S/L	5.0
301		Zip Tap Drilling Machine	4/30/05	1,658.25	0.00	0.00	1,658.25	0.00	1,658.25	0.00	S/L	5.0

**Book Asset Detail 9/01/11 - 8/31/12**

FYE: 8/31/2012

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
<b>Group: Transportation and Other (continued)</b>												
302		Heavy 18 Volt 1/2 Drill	4/30/05	269.49	0.00	0.00	269.49	0.00	269.49	0.00	S/L	5.0
303		Husqvarna gas saw w/ diamond blac	6/30/05	997.00	0.00	0.00	997.00	0.00	997.00	0.00	S/L	5.0
324		2007 Ford Ranger	12/15/06	9,176.50	0.00	0.00	8,717.68	458.82	9,176.50	0.00	S/L	5.0
327		2 truck boxes	1/31/07	459.98	0.00	0.00	421.66	38.32	459.98	0.00	S/L	5.0
328		2007 GMC C7500 Mack truck	2/28/07	62,536.00	0.00	0.00	56,282.40	6,253.60	62,536.00	0.00	S/L	5.0
329		Portable hydraulic pump	5/07/07	7,119.00	0.00	0.00	3,856.15	889.88	4,746.03	2,372.97	S/L	8.0
330		2007 Chevy Silverado	6/04/07	15,814.41	0.00	0.00	13,442.24	2,372.17	15,814.41	0.00	S/L	5.0
338		2008 Ford Ranger	6/19/08	9,287.29	0.00	0.00	5,881.96	1,857.46	7,739.42	1,547.87	S/L	5.0
343		Trailer	6/11/08	635.00	0.00	0.00	412.75	127.00	539.75	95.25	S/L	5.0
348		2009 Chev 1500 PU	9/30/08	14,216.70	0.00	0.00	8,293.08	2,843.34	11,136.42	3,080.28	S/L	5.0
349		2009 Ford F-150 Xcab	5/29/09	21,478.00	0.00	0.00	9,665.10	4,295.60	13,960.70	7,517.30	S/L	5.0
351		Flow metrix digital leak detector	4/23/09	3,023.14	0.00	0.00	705.39	302.31	1,007.70	2,015.44	S/L	10.0
352		2" Centrifugal pump	6/16/09	399.99	0.00	0.00	108.33	50.00	158.33	241.66	S/L	8.0
367		Telemetry System	4/07/10	168,815.37	0.00	0.00	23,915.51	16,881.54	40,797.05	128,018.32	S/L	10.0
378		Field level pump control	3/23/11	2,412.50	0.00	0.00	125.65	301.56	427.21	1,985.29	S/L	8.0
379		Chevy 2500 HD 4wd-unit #5	7/22/11	30,685.00	0.00	0.00	511.42	6,137.00	6,648.42	24,036.58	S/L	5.0
441		Metal racks	10/01/11	2,598.84	0.00c	0.00	0.00	476.45	476.45	2,122.39	S/L	5.0
<b>Transportation and Other</b>				<b>558,432.58</b>	<b>0.00c</b>	<b>0.00</b>	<b>331,053.36</b>	<b>49,605.51</b>	<b>380,658.87</b>	<b>177,773.71</b>		
<b>Grand Total</b>				<b>18,463,618.54</b>	<b>0.00c</b>	<b>0.00</b>	<b>6,906,768.18</b>	<b>533,761.11</b>	<b>7,440,529.29</b>	<b>11,023,089.25</b>		
<b>Less: Dispositions and Transfers</b>				<b>1,340.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9.73</b>	<b>0.00</b>	<b>32.06</b>	<b>1,307.94</b>		
<b>Net Grand Total</b>				<b>18,462,278.54</b>	<b>0.00c</b>	<b>0.00</b>	<b>6,906,758.45</b>	<b>533,761.11</b>	<b>7,440,497.23</b>	<b>11,021,781.31</b>		

2003B Payment Schedule

<u>Pmt Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Trustees Fees</u>	<u>Total</u>	<u>Balance</u>
1/1/2004	65,000	14,948.07	-	79,948.07	\$ 890,000
7/1/2004	-	15,558.75	350	15,908.75	
1/1/2005	65,000	15,558.75	-	80,558.75	\$ 825,000
7/1/2005	-	14,908.75	350	15,258.75	
1/1/2006	75,000	14,908.75	-	89,908.75	\$ 750,000
7/1/2006	-	14,158.75	350	14,508.75	
1/1/2007	75,000	14,158.75	-	89,158.75	\$ 675,000
7/1/2007	-	13,221.25	350	13,571.25	
1/1/2008	75,000	13,221.25	-	88,221.25	\$ 600,000
7/1/2008	-	12,096.25	350	12,446.25	
1/1/2009	75,000	12,096.25	-	87,096.25	\$ 525,000
7/1/2009	-	10,877.50	350	11,227.50	
1/1/2010	80,000	10,877.50	-	90,877.50	\$ 445,000
7/1/2010	-	9,437.50	350	9,787.50	
1/1/2011	80,000	9,437.50	-	89,437.50	\$ 365,000
7/1/2011	-	7,887.50	350	8,237.50	
1/1/2012	85,000	7,887.50	-	92,887.50	\$ 280,000
7/1/2012	-	6,134.38	350	6,484.38	
1/1/2013	85,000	6,134.38	-	91,134.38	\$ 195,000
7/1/2013	-	4,328.13	350	4,678.13	
1/1/2014	95,000	4,328.13	-	99,328.13	\$ 100,000
7/1/2014	-	2,250.00	350	2,600.00	
1/1/2015	100,000	2,250.00	-	102,250.00	\$ -
7/1/2015	-	-	350	350.00	
	\$ 955,000	\$ 236,665.59	\$ 4,200	\$ 1,195,865.59	

2006A Payment Schedule

<u>Pmt Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Trustees Fees</u>	<u>Total</u>	<u>Balance</u>
					\$ 4,692,000
1/1/2007	-	155,802.10	-	155,802.10	
7/1/2007	-	96,704.75	450	97,154.75	
1/1/2008	136,000	96,704.75	-	232,704.75	\$ 4,556,000
7/1/2008	-	93,984.75	450	94,434.75	
1/1/2009	141,000	93,984.75	-	234,984.75	\$ 4,415,000
7/1/2009	-	91,164.75	450	91,614.75	
1/1/2010	141,000	91,164.75	-	232,164.75	\$ 4,274,000
7/1/2010	-	88,344.75	450	88,794.75	
1/1/2011	146,000	88,344.75	-	234,344.75	\$ 4,128,000
7/1/2011	-	85,424.75	450	85,874.75	
1/1/2012	156,000	85,424.75	-	241,424.75	\$ 3,972,000
7/1/2012	-	82,304.75	450	82,754.75	\$ -
1/1/2013	156,000	82,304.75	-	238,304.75	\$ 3,816,000
7/1/2013	-	79,184.75	450	79,634.75	\$ -
1/1/2014	170,000	79,184.75	-	249,184.75	\$ 3,646,000
7/1/2014	-	75,784.75	450	76,234.75	\$ -
1/1/2015	169,000	75,784.75	-	244,784.75	\$ 3,477,000
7/1/2015	-	72,404.75	450	72,854.75	\$ -
1/1/2016	272,000	72,404.75	-	344,404.75	\$ 3,205,000
7/1/2016	-	66,964.75	450	67,414.75	\$ -
1/1/2017	279,000	66,964.75	-	345,964.75	\$ 2,926,000
7/1/2017	-	61,384.75	450	61,834.75	\$ -
1/1/2018	297,000	61,384.75	-	358,384.75	\$ 2,629,000
7/1/2018	-	55,296.25	450	55,746.25	\$ -
1/1/2019	309,000	55,296.25	-	364,296.25	\$ 2,320,000
7/1/2019	-	48,923.13	450	49,373.13	\$ -
1/1/2020	325,000	48,923.13	-	373,923.13	\$ 1,995,000
7/1/2020	-	42,220.00	450	42,670.00	\$ -
1/1/2021	340,000	42,220.00	-	382,220.00	\$ 1,655,000

7/1/2021	-	35,080.00	450	35,530.00	\$ -
1/1/2022	355,000	35,080.00	-	390,080.00	\$ 1,300,000
7/1/2022	-	27,625.00	450	28,075.00	\$ -
1/1/2023	371,000	27,625.00	-	398,625.00	\$ 929,000
7/1/2023	-	19,741.25	450	20,191.25	\$ -
1/1/2024	298,000	19,741.25	-	317,741.25	\$ 631,000
7/1/2024	-	13,408.75	450	13,858.75	\$ -
1/1/2025	308,000	13,408.75	-	321,408.75	\$ 323,000
7/1/2025	-	6,873.75	450	7,323.75	\$ -
1/1/2026	323,000	6,873.75	-	329,873.75	\$ -
7/1/2026	-	-	450	450.00	\$ -
	<u>\$ 4,692,000</u>	<u>\$ 2,441,442.86</u>	<u>\$ 9,000</u>	<u>\$ 7,142,442.86</u>	

# HENDERSON COUNTY WATER DISTRICT

## REVENUE BONDS AND NOTES PAYABLE

	<b>KIA Bond <u>2003B</u></b>	<b>KIA Bond <u>2006A</u></b>	<b><u>Notes Payable</u></b>	
2013	\$95,812	\$317,940	2,016	
2014	101,928	325,420	2,016	
2015	<u>102,600</u>	<u>317,640</u>	<u>0</u>	
	\$300,340	\$961,000	4,032	
<b>3 yr. Average</b>	<b>\$100,113</b>	<b>\$320,333</b>	<b>\$1,344</b>	<b>\$421,790</b>