

WEST DAVIESS COUNTY WATER DISTRICT

3400 Bittel Rd.
Owensboro, KY 42301
Phone: (270) 685-5594
Fax: (270) 683-6324

November 23, 2011

To : Mr. Jeff Derouen
Executive Director
Public Service Commission

RECEIVED

NOV 28 2011

PUBLIC SERVICE
COMMISSION

RE: Water Rate Adjustment Application

Mr. Derouen,

Enclosed is the original application and five copies of an Application for Rate Adjustment to the water rates of the West Daviess County Water District. To fulfill the requirements of this application, a copy of this application has been mailed to the Attorney General's Office as well as a customer notice placed in the Owensboro Messenger Inquirer newspaper to be ran once a week for three consecutive weeks. Once the customer notice requirement has been accomplished, an affidavit of publication and tear sheet will be mailed to the Public Service Commission.

If you have any questions concerning this application, please feel free to discuss those with me.

Sincerely,



Keith Krampe
Office Manager

SUBMIT ORIGINAL AND FIVE ADDITIONAL COPIES, UNLESS FILING ELECTRONICALLY

RECEIVED

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

NOV 28 2011

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

PUBLIC SERVICE
COMMISSION

West Daviess County Water District
(Name of Utility)

3400 Bittel Road
(Business Mailing Address - Number and Street, or P.O. Box)

Owensboro, KY 42301
(Business Mailing Address - City, State, and Zip)

270-685-5594
(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:

Keith Krampe
(Name)

3400 Bittel Road
(Address - Number and Street or P.O. Box)

Owensboro, KY 42301
(Address - City, State, Zip)

270-685-5594
(Telephone Number)

kkrampe@oolwireless.net
(Email Address)

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

- | | YES | NO |
|--|-------------------------------------|-------------------------------------|
| 1. a. In its most recent 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 the most recent 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. Applicant has filed an annual report with the Public Service Commission for the past year and 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"/> |
| 4. a. Applicant is a corporation. A 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 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 not a corporation or a limited liability company. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

- | | YES | NO |
|--|-------------------------------------|-------------------------------------|
| d. Applicant is a water district organized pursuant to KRS Chapter 74. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| e. 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. | <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" form.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 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" form.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 9. Applicant proposes to use its most recent annual report 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" form 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>265.818</u> and total revenues from service rates of \$ <u>1.581.342</u> . The manner in which these amounts were calculated is set forth in the attachment "Revenue Requirement Calculation". (Attach a completed "Revenue Requirement Calculation" form.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

- | | YES | NO |
|---|-------------------------------------|-------------------------------------|
| 12. As of the date of the filing of this application , Applicant had <u>4.644</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" form.) | <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 type="checkbox"/> | <input checked="" 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 type="checkbox"/> | <input checked="" type="checkbox"/> |
| 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>76.6</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 *A. M. Thompson*
Officer of the Company/Authorized Representative
 Title *Board Chairman*
 Date *11-23-11*

COMMONWEALTH OF KENTUCKY

COUNTY OF *Daviess*

Before me appeared *A. M. Thompson*, 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.

Kath J. Krantz
 Notary Public
 My commission expires: *2-21-2012*

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" Form
- "Current and Proposed Rates" Form
- "Statement of Adjusted Operations" Form
- "Revenue Requirements Calculation" Form
- "Billing Analysis" Form
- Depreciation Schedule
- Outstanding Debt Instruments (i.e., Bond Resolutions, Mortgages, Promissory Notes, Amortization Schedules.)
- State Tax Return
- Federal Tax Return

REASONS FOR APPLICATION FORM

(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 West Daviess County Water District to meet continuing demand for adequate service. It has been approximately 12 years since West Daviess County Water District last requested and received a general increase in its base water rates. Case No. 1998-00258, In the Matter for the Request for Rate Adjustment and New Tariff Rates (Ky. PSC May 1, 2000). An increase in its rates is essential for West Daviess 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.

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

	Existing Rates	Proposed Rates	Difference Dollar	Difference Percentage
Customer Charge:				
5/8"x3/4" Meter	\$ 1.49	\$ 3.25	\$ 1.76	118.12%
1" Meter	\$ 3.73	\$ 4.55	\$ 0.82	21.98%
1 1/2" Meter	\$ 7.46	\$ 5.85	\$ (1.61)	(21.6)%
2" Meter	\$ 14.93	\$ 9.43	\$ (5.50)	(36.8)%
3" Meter	\$ 0.00	\$ 35.75	\$ 35.75	N/A
4" Meter	\$ 0.00	\$ 45.50	\$ 45.50	N/A
6" Meter	\$ 0.00	\$ 68.25	\$ 68.25	N/A
8" Meter	\$ 0.00	\$ 94.25	\$ 94.25	N/A
Volumetric Rate:				
First 20,000	\$ 3.50	\$ 4.08	\$ 0.58	16.6%
Over 20,000	\$ 2.73	\$ 3.00	\$ 0.27	9.89%
Wholesale Rate	\$ 2.42	\$ 2.42	\$ 0.00	N/A

CUSTOMER NOTICE

West Daviess County Water District has applied to the Public Service Commission for an adjustment of rates in the total amount of \$1,581,342 on an annual basis, which is an increase of \$266,031 or approximately 20.23 percent over normalized revenues from water sales of \$1,315,311.

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

	Requested Increase	
	Dollar	Percentage
<u>Customer Charge:</u>		
5/8"x3/4" Meter	\$ 231,686	85.5%
1" Meter	21,856	8.1%
1 1/2" Meter	4,208	1.6%
2" Meter	6,926	2.6%
3" Meter	469	0.2%
4" Meter	4,460	1.6%
6" Meter	1,271	0.5%
8" Meter	0	0.0%
Wholesale Rate	0	0.0%
Totals	\$ 270,876	100.0%

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

	Existing Rates	Proposed Rates	Difference Dollar	Difference Percentage
<u>Customer Charge:</u>				
5/8"x3/4" Meter	\$ 1.49	\$ 3.25	\$ 1.76	118.12%
1" Meter	\$ 3.73	\$ 4.55	\$ 0.82	21.98%
1 1/2" Meter	\$ 7.46	\$ 5.85	\$ (1.61)	-21.58%
2" Meter	\$ 14.93	\$ 9.43	\$ (5.50)	-36.84%
3" Meter	\$ -	\$ 35.75	\$ 35.75	N/A
4" Meter	\$ -	\$ 45.50	\$ 45.50	N/A
6" Meter	\$ -	\$ 68.25	\$ 68.25	N/A
8" Meter	\$ -	\$ 94.25	\$ 94.25	N/A
<u>Volumetric Rate:</u>				
First 20,000	\$ 3.50	\$ 4.08	\$ 0.58	16.57%
Over 20,000	\$ 2.73	\$ 3.00	\$ 0.27	9.89%
Wholesale Rate	\$ 2.42	\$ 2.42	\$ -	N/A
Average Bill	\$ 18.99	\$ 23.65	\$ 4.66	24.54%

IMPACT ON AVERAGE CUSTOMER BILL

	<u>Average Monthly Usage</u>	<u>Existing Rates</u>	<u>Proposed Rates</u>	<u>Difference Dollar</u>	<u>Difference Percentage</u>
Average Bill					
5/8"x3/4" Meter	5,000	\$ 19 49	\$ 23 25	\$ 3 76	19 29%
1" Meter	11,512	\$ 43 73	\$ 51 55	\$ 7 82	17 88%
1 1/2" Meter	19,184	\$ 74 46	\$ 83 85	\$ 9 39	12.61%
2" Meter	56,560	\$ 184 74	\$ 200.71	\$ 15 97	8 64%
3" Meter	N/A	N/A	N/A	N/A	N/A
4" Meter	N/A	N/A	N/A	N/A	N/A
6" Meter	N/A	N/A	N/A	N/A	N/A
8" Meter	N/A	N/A	N/A	N/A	N/A

The rates contained in this notice are the rates proposed by the West Daviess 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 West Daviess County Water District at the address below. Any person may examine the rate application and any other filings at the offices of West Daviess County Water District or the Public Service Commission.

West Daviess County Water District
3400 Bittel Road
Owensboro, Kentucky 42301

Telephone: 270-685-5594

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

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

Attachment: Statement of Adjusted Operations
Utility: West Daviess County Water District

	2009 Annual Report	Pro Forma Adjustments	Adj Ref.	Pro Forma Operations
Operating Revenues:				
Revenue - Metered Water Sales	\$ 1,321,803	\$ (6,279)	(a)	\$ 1,315,524
<i>Other Operating Revenues:</i>				
Forfeited Discounts	\$ 17,892	\$ 0		\$ 17,892
Miscellaneous Service Revenues	14,495	0		14,495
Miscellaneous Service Revenues	16,114	0		16,114
Total Other Operating Revenues	<u>\$ 48,501</u>	<u>\$ 0</u>		<u>\$ 48,501</u>
Total Operating Revenues	<u>\$ 1,370,304</u>	<u>\$ (6,279)</u>		<u>\$ 1,364,025</u>
Operating Expenses:				
<i>Operation & Maintenance:</i>				
Salaries & Wages - Employees	\$ 243,906	\$ 8,615	(b)	\$ 252,521
Salaries & Wages - Commissioners	9,000	0		9,000
Employee Pension & Benefits	100,224	8,527	(c)	108,751
Purchased Water	701,436	7,239	(d)	708,675
Purchased Power	28,443	0		28,443
Materials & Supplies	62,853	(14,551)	(e)	48,302
Contractual Services - Eng	360	0		360
Contractual Services - Accounting	6,100	0		6,100
Contractual Services - Testing	4,800	0		4,800
Rental Real Building/Real Prop	4,348	0		4,348
Transportation	22,888	0		22,888
Insurance - Gen. Liability	14,031	1,601	(f)	15,632
Insurance - Workers Compensation	4,404	(88)	(g)	4,316
Advertising	363	0		363
Bad Debt Expense	3,805	0		3,805
Miscellaneous	10,734	0		10,734
Total Operation & Maintenance	<u>\$ 1,217,695</u>	<u>\$ 11,343</u>		<u>\$ 1,229,038</u>
Depreciation	208,778	1,691	(h)	210,469
<i>Taxes Other Than Income:</i>				
Payroll Taxes	18,957	(160)	(i)	18,797
PSC Assessment	1,949	0		1,949
Utility Operating Expenses	<u>\$ 1,447,379</u>	<u>\$ 12,874</u>		<u>\$ 1,460,253</u>
Net Utility Operating Income	<u>\$ (77,075)</u>	<u>\$ (19,153)</u>		<u>\$ (96,228)</u>
<i>Other Income & Deductions:</i>				
Interest Income	31,210	0		31,210
Interest Expense	1,675	0		1,675
Net Income Available for Debt Service	<u>\$ (47,540)</u>	<u>\$ (19,153)</u>		<u>\$ (66,693)</u>

Attachment: Pro Forma Adjustments
Utility: West Daviess County Water District

(a) Revenue from Water Sales: This adjustment reflects the results of Commission Staff's billing analysis and the current tariffed rate

	Customers	Gallons	Revenue
Normalized Revenue Water Sales	4,644	368,049,190	1,315,524
Annual Report Totals	4,673	368,050,000	1,321,803
Difference	(29)	(810)	(6,279)

(b) Salaries & Wages: As a cost savings measure, West Daviess WD and Southeast Daviess WD share staff. Therefore, all payroll related costs are allocated to each District using a 45/55 ratio. The Districts' allocation factors are based upon the ratio of Utility Plant In Service and the ratio of revenues. When the Districts performed their calculations, both ratios produced similar results. Commission Staff reviewed the 2010 ratios, which support the 45/55 allocation used in the test period. Staff is applying the 2011 wages to the hours worked during the 2010 test period and applying the 45/55 allocation.

Employee	Payment Method	Wage Rates	2010		Pro Forma
			Regular	Overtime Hrs.	Salaries
Perry	Higdon	Hourly	\$ 25.72	225.50	\$ 62,403
Patty	Anderson	Hourly	\$ 24.91	0.00	52,012
Nick	Horsman	Hourly	\$ 16.89	121.00	38,332
Billy	Higdon	Salary	\$ 3,796.08	N/A	91,106
Jeff	Johnson	Hourly	\$ 20.18	37.50	43,271
Adam	Mils	Hourly	\$ 12.56	0.00	26,225
Beth	Frey	Hourly	\$ 13.21	0.50	27,592
Keith	Krampe	Salary	\$ 2,912.67	N/A	69,904
Tommy	Cecil	Hourly	\$ 20.18	72.00	44,315
Teresa	Doyle	Hourly	\$ 12.81	0.00	26,747
Gail	Carlock	Hourly	\$ 12.86	0.00	26,852
Sabrina	Baker	Hourly	\$ 13.20	0.50	27,572
Laura	Broakley	Hourly	\$ 11.89	0.00	24,826
				457.00	\$ 561,157

	West Daviess WD	Southeast Daviess WD
Pro Forma Salaries & Wages - Employees	\$ 561,157	\$ 561,157
Multiplied by: Allocation Factors	45%	55%
Allocated Pro Forma Salaries & Wages - Emp	\$ 252,521	\$ 308,636
Less: Reported Salaries & Wages - Employees	243,906	297,238
Pro Forma Adjustments	\$ 8,615	\$ 11,398

(c) Employee Pension and Benefits: Commission Staff's adjustment is based upon the current employer retirement contribution rate, the pro forma salaries and wages, the current employee insurance premiums, and the 45/55 allocation between the two districts.

Employee	Employee Insurance Benefits			Employee Retirement		Totals
	Health Insurance	Dental MO	Life & Disability	11.00%		
Patty	Anderson	\$ 8,552	\$ 444	\$ 359	\$ 6,864	\$ 16,219
Sabrina	Baker	14,004	231	217	5,721	20,173
Laura	Broakley	19,913	231	215	4,217	24,576
Gail	Carlock	7,947	231	175	10,022	18,375
Tommy	Cecil	20,226	695	303	4,760	25,984
Teresa	Doyle	16,796	444	200	2,885	20,325
Beth	Frey	8,398	231	185	3,035	11,849
Billy	Higdon	17,879	695	576	7,689	26,839
Perry	Higdon	14,004	695	386	4,875	19,960
Nick	Horsman	15,482	444	204	2,942	19,072
Jeff	Johnson	4,826	231	232	2,954	8,243
Keith	Krampe	20,226	695	321	3,033	24,275
Adam	Mils	2,649	231	168	2,731	5,779
		\$ 170,902	\$ 5,498	\$ 3,541	\$ 61,728	\$ 241,669

Attachment: Pro Forma Adjustments
Utility: West Daviess County Water District

	West Daviess WD	Southeast Daviess WD
Pro Forma Salaries & Wages - Employees	\$ 241,669	\$ 241,669
Less: Reported Salaries & Wages - Employees	45%	55%
Allocated Pro Forma Salaries & Wages - Emp	\$ 108,751	\$ 132,918
Less: Reported Salaries & Wages - Employees	100,224	122,708
Pro Forma Adjustments	<u>\$ 8,527</u>	<u>\$ 10,210</u>

(d) Purchased Water: Commission Staff applied the current water rate being charged by the Owensboro Municipal system to the test-period water purchases.

Owensboro Municipal Water & Sewer System

Service		Meter # 31963782	Meter # 31963928	Meter # 70084591	Total
From	To	Gallons	Gallons	Gallons	Gallons
12/30/09	01/29/10	20,420,000	2,240,900	7,236,000	29,896,900
01/29/10	02/26/10	20,575,000	2,254,500	6,205,000	29,034,500
02/26/10	03/31/10	22,021,000	2,397,100	4,896,000	29,314,100
03/31/10	04/30/10	22,059,000	2,390,000	7,111,000	31,560,000
04/30/10	05/28/10	21,526,000	2,069,400	7,275,000	30,870,400
05/28/10	06/30/10	26,869,000	1,677,600	18,037,000	46,583,600
06/30/10	07/30/10	28,976,000	2,653,000	14,680,000	46,309,000
07/30/10	08/31/10	29,608,000	2,323,100	12,430,000	44,361,100
08/31/10	09/30/10	24,445,000	1,850,200	11,974,000	38,269,200
09/30/10	10/29/10	26,133,000	1,519,400	7,644,000	35,296,400
10/29/10	11/30/10	26,248,000	2,128,200	7,983,000	36,359,200
11/30/10	12/30/10	23,271,000	2,248,800	6,126,000	31,645,800
Totals		<u>292,151,000</u>	<u>25,752,200</u>	<u>111,597,000</u>	<u>429,500,200</u>

Total Gallons Purchased	429,500,200
Multiplied by: Current Rate per 1,000 Gallons	\$ 1.65
Pro Forma Purchased Water Expense	\$ 708,675
Less: Reported Purchased Water Expense	701,436
Pro Forma Adjustment	<u>\$ 7,239</u>

(e) Materials & Supplies: This adjustment removes capital items that were incorrectly expensed in the test period

Vendor	Description	Amount
Hayden Electric	Parrish Avenue Station - 2 Water Pumps	\$ (6,311)
ITM Inc	Meter Change Out - 294 Meters at \$10	(2,940)
ITM Inc	Meter Change Out - 243 Meters at \$10	(2,430)
ITM Inc.	Meter Change Out - 287 Meters at \$10	(2,870)
Total Capital Expenditures		<u>\$ (14,551)</u>

(f) Insurance: Commission Staff is adjusting general liability insurance expense to reflect the current premium

KAoC All Lines Fund 07/01/11 - 07/01/12	\$ 15,632
Less: Reported Expense	14,031
Pro Forma Adjustment - General Liab	<u>\$ 1,601</u>

(g) Workers' Compensation Insurance: Commission Staff is adjusting workers' compensation insurance expense to reflect the current premium

KAoC Workers Compensation Fund 07/01/11 - 07/01/12	\$ 9,590
Multiplied by: Allocation Factors	45%
Allocated Workers Compensation Premium	\$ 4,316
Less: Reported Workers Compensation Premium	4,404
Pro Forma Adjustment - Workers Comp	(88)
Pro Forma Adjustment - Insurance	<u>\$ 1,513</u>

Attachment: Pro Forma Adjustments
Utility: West Daviess County Water District

(h) Depreciation: This adjustment reflects a full-year of depreciation for items capitalized in 2010; the removal of a Chevy truck that is fully depreciated, and depreciating items that were incorrectly expensed

	Test Period		Depreciation		
	Dep Exp	Cost	Life	Expense	Adjustment
(1) Normalized Depreciation (Full Year):					
Meters	\$ 1,737	\$ 69,480	20	\$ 3,474	\$ 1,737
Meter Ins.	\$ 1,242	\$ 49,671	20	\$ 2,484	1,242
Touch Read	\$ 535	\$ 4,013	5	\$ 803	268
Ice Maker	\$ 71	\$ 1,193	7	\$ 170	99
(2) Items Fully Depreciated in Test-Period					
Chevy Truck	\$ 2,384	\$ 11,922	5		(2,384)
(3) Items Expensed in Test-Period:					
2 Water Pumps		\$ 6,311	20		316
Change Out - 294 Meters		\$ 2,940	20		147
Change Out - 243 Meters		\$ 2,430	20		122
Change Out - 287 Meters		\$ 2,870	20		144
Pro Forma Adjustment					\$ 1,691

(i) Payroll Taxes: Commission Staff is applying the payroll tax rate to the normalized salaries and wages expense, and the 45/55 allocation between the two districts.

Employee	Pro Forma Payroll	FICA
		\$ 76,000 7.65%
Perry Higdon	\$ 62,403	\$ 4,774
Patty Anderson	52,012	3,979
Nick Horsman	38,332	2,932
Billy Higdon	91,106	5,814
Jeff Johnson	43,271	3,310
Adam Mils	26,225	2,006
Beth Frey	27,592	2,111
Keith Krampe	69,904	5,348
Tommy Cecil	44,315	3,390
Teresa Doyle	26,747	2,046
Gail Carlock	26,852	2,054
Sabrina Baker	27,572	2,109
Laura Broakley	24,826	1,899
Pro Forma Totals	\$ 561,157	\$ 41,772

	West Daviess WD	Southeast Davless WD
Pro Forma Payroll Taxes	\$ 41,772	\$ 41,772
Multiplied by: Allocation Factors	45%	55%
Allocated Pro Forma Payroll Taxes	\$ 18,797	\$ 22,975
Less: Reported Payroll Taxes	18,957	23,037
Pro Forma Adjustments	\$ (160)	\$ (62)

Attachment: Revenue Requirement and Cash Flow
Utility: West Daviess County Water District

Operating Ratio

Net Pro Forma Operating Expenses	\$	1,460,253
Divided by: Operating Ratio	+	88%
Subtotal	\$	1,659,378
Add: Interest Expense	+	1,675
Total Revenue Requirement	\$	1,661,053
Less: Other Income & Deductions	-	31,210
Revenue Requirement from Operations	\$	1,629,843
Less: Other Operating Revenues	-	48,501
Revenue Requirement - Water Sales	\$	1,581,342
Less: Pro Forma Revenue - Water Sales	-	1,315,524
Requested Increase	\$	265,818
Percentage Increase		20.206%

Cash Flow

Total Revenue Requirement	\$	1,661,053
Less: Operating Expenses	-	1,460,253
Net Operating Income	\$	200,800
Add: Depreciation & Amortization	+	210,469
Sub-total	\$	411,269
Less: Debt Service	-	0
Net Cash Flow	\$	411,269

West Daviess County Water District

Billing Analysis

Current Rate

SUMMARY
Test Period From: January through December 2010

Meter Size	Gallons Sold	Revenue
5/8 inch	251,697,240	\$947,369
1 inch	42,503,870	148,069
1.5 inch	12,891,380	44,702
2 inch	28,732,300	90,897
3 inch	554,000	1,863
4 inch	14,883,300	40,995
6 inch	2,064,000	5,999
Wholesale	14,723,100	35,630
Totals	368,049,190	\$1,315,523

Meter Size: 5/8 inch

	USAGE	BILLS	GALLONS	FIRST 20,000	OVER 20,000
FIRST	20,000	50078	224,810,120	224,810,120	
OVER	20,000	741	26,887,120	14,820,000	12,067,120
		50819	251,697,240	239,630,120	12,067,120

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
CUSTOMER CHARGE	50819		\$1 49	\$75,720
FIRST 20,000		239,630,120	3 50	838,705
OVER 20,000		12,067,120	2.73	32,943
TOTAL	50819	251,697,240		\$947,369

Meter Size: 1 inch

	USAGE	BILLS	GALLONS	FIRST 20,000	OVER 20,000
FIRST	20,000	3353	16,936,850	16,936,850	
OVER	20,000	339	25,567,020	6,780,000	18,787,020
		3692	42,503,870	23,716,850	18,787,020

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
CUSTOMER CHARGE	3692		\$3.73	\$13,771
FIRST 20,000		23,716,850	3 50	83,009
OVER 20,000		18,787,020	2.73	51,289
TOTAL	3692	42,503,870		\$148,069

Meter Size: 1.5 inch

	USAGE	BILLS	GALLONS	FIRST 20,000	OVER 20,000
FIRST	20,000	498	2,357,980	2,357,980	
OVER	20,000	174	10,533,400	3,480,000	7,053,400
		672	12,891,380	5,837,980	7,053,400

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
CUSTOMER CHARGE	672		\$7.46	\$5,013
FIRST 20,000		5,837,980	3.50	20,433
OVER 20,000		7,053,400	2.73	19,256
TOTAL	672	12,891,380		\$44,702

Meter Size: 2 inch

	USAGE	BILLS	GALLONS	FIRST 20,000	OVER 20,000
FIRST	20,000	261	1,389,460	1,389,460	
OVER	20,000	247	27,342,840	4,940,000	22,402,840
		508	28,732,300	6,329,460	22,402,840

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
CUSTOMER CHARGE	508		\$14.93	\$7,584
FIRST 20,000		6,329,460	3.50	22,153
OVER 20,000		22,402,840	2.73	61,160
TOTAL	508	28,732,300		\$90,897

Meter Size: 3 inch

	USAGE	BILLS	GALLONS	FIRST 20,000	OVER 20,000
FIRST	20,000	1	2,000	2,000	
OVER	20,000	11	552,000	220,000	332,000
		12	554,000	222,000	332,000

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
CUSTOMER CHARGE	12		\$14.93	\$179
FIRST 20,000		222,000	3.50	\$777
OVER 20,000		332,000	2.73	\$906
TOTAL	12	554,000		\$1,863

Meter Size: 4 inch

	<u>USAGE</u>	<u>BILLS</u>	<u>GALLONS</u>	<u>FIRST</u> <u>20,000</u>	<u>OVER</u> <u>20,000</u>
FIRST	20,000	0	0	0	
OVER	20,000	12	14,883,300	240,000	14,643,300
		12	14,883,300	240,000	14,643,300

REVENUE BY RATE INCREMENT

	<u>BILLS</u>	<u>GALLONS</u>	<u>RATE</u>	<u>REVENUE</u>
CUSTOMER CHARGE	12		\$14.93	\$179
FIRST 20,000		240,000	3.50	840
OVER 20,000		14,643,300	2.73	39,976
TOTAL	12	14,883,300		\$40,995

Meter Size: 6 inch

	<u>USAGE</u>	<u>BILLS</u>	<u>GALLONS</u>	<u>FIRST</u> <u>20,000</u>	<u>OVER</u> <u>20,000</u>
FIRST	20,000	0	0	0	
OVER	20,000	12	2,064,000	240,000	1,824,000
		12	2,064,000	240,000	1,824,000

REVENUE BY RATE INCREMENT

	<u>BILLS</u>	<u>GALLONS</u>	<u>RATE</u>	<u>REVENUE</u>
CUSTOMER CHARGE	12		\$14.93	\$179
FIRST 20,000		240,000	3.50	\$840
OVER 20,000		1,824,000	2.73	\$4,980
TOTAL	12	2,064,000		\$5,999

West Daviess County Water District

Billing Analysis

Proposed Rate

**Billing Analysis for: West Daviess County Water District
Test Period From: January through December 2010**

Meter Size	Gallons Sold	Revenue
5/8 inch	251,697,240	1,179,054
1 inch	42,503,870	169,924
1 5 inch	12,891,380	48,910
2 inch	28,732,300	97,823
3 inch	554,000	2,331
4 inch	14,883,300	45,455
6 inch	2,064,000	7,270
Wholesale	14,723,100	35,630
Totals	368,049,190	1,586,398

Meter Size: 5/8 inch

	USAGE	BILLS	GALLONS	FIRST 20,000	OVER 20,000
FIRST	20,000	50078	224,810,120	224,810,120	
OVER	20,000	741	26,887,120	14,820,000	12,067,120
		50819	251,697,240	239,630,120	12,067,120

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
CUSTOMER CHARGE	50819		\$3.25	\$165,162
FIRST 20,000		239,630,120	4 08	\$977,691
OVER 20,000		12,067,120	3.00	\$36,201
TOTAL	50819	251,697,240		\$1,179,054

Meter Size: 1 inch

	USAGE	BILLS	GALLONS	FIRST 20,000	OVER 20,000
FIRST	20,000	3353	16,936,850	16,936,850	
OVER	20,000	339	25,567,020	6,780,000	18,787,020
		3692	42,503,870	23,716,850	18,787,020

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
CUSTOMER CHARGE	3692		\$4 55	\$16,799
FIRST 20,000		23,716,850	4 08	\$96,765
NEXT 20,000		18,787,020	3.00	\$56,361
TOTAL	3692	42,503,870		\$169,924

Meter Size: 1.5 inch

	USAGE	BILLS	GALLONS	FIRST 20,000	OVER 20,000
FIRST	20,000	498	2,357,980	2,357,980	
OVER	20,000	174	10,533,400	3,480,000	7,053,400
		672	12,891,380	5,837,980	7,053,400

REVENUE BY RATE INCREMENT

		BILLS	GALLONS	RATE	REVENUE
FIRST		672		\$5.85	\$3,931
FIRST	20,000		5,837,980	4.08	\$23,819
OVER	20,000		7,053,400	3.00	\$21,160
TOTAL		672	12,891,380		\$48,910

Meter Size: 2 inch

	USAGE	BILLS	GALLONS	FIRST 20,000	OVER 20,000
FIRST	20,000	261	1,389,460	1,389,460	
OVER	20,000	247	27,342,840	4,940,000	22,402,840
		508	28,732,300	6,329,460	22,402,840

REVENUE BY RATE INCREMENT

		BILLS	GALLONS	RATE	REVENUE
CUSTOMER CHARGE		508		\$9.43	\$4,790
FIRST	20,000		6,329,460	4.08	\$25,824
OVER	20,000		22,402,840	3.00	\$67,209
TOTAL		508	28,732,300		\$97,823

Meter Size: 3 inch

	USAGE	BILLS	GALLONS	FIRST 20,000	OVER 20,000
FIRST	20,000	1	2,000	2,000	
OVER	20,000	11	552,000	220,000	332,000
		12	554,000	222,000	332,000

REVENUE BY RATE INCREMENT

		BILLS	GALLONS	RATE	REVENUE
CUSTOMER CHARGE		12		\$35.75	\$429
FIRST	20,000		222,000	4.08	\$906
OVER	20,000		332,000	3.00	\$996
TOTAL		12	554,000		\$2,331

Meter Size: 4 inch

	USAGE	BILLS	GALLONS	FIRST 20,000	OVER 20,000
FIRST	20,000	0	0	0	
OVER	20,000	12	14,883,300	240,000	14,643,300
		12	14,883,300	240,000	14,643,300

REVENUE BY RATE INCREMENT

		BILLS	GALLONS	RATE	REVENUE
CUSTOMER CHARGE		12		\$45 50	\$546
FIRST	20,000		240,000	4 08	\$979
OVER	20,000		14,643,300	3.00	\$43,930
TOTAL		12	14,883,300		\$45,455

Meter Size: 6 inch

	USAGE	BILLS	GALLONS	FIRST 20,000	OVER 20,000
FIRST	20,000	0	0	0	
OVER	20,000	12	2,064,000	240,000	1,824,000
		12	2,064,000	240,000	1,824,000

REVENUE BY RATE INCREMENT

		BILLS	GALLONS	RATE	REVENUE
		12		\$68 25	\$819
FIRST	20,000		240,000	4 08	\$979
OVER	20,000		1,824,000	3.00	\$5,472
TOTAL		12	2,064,000		\$7,270

West Daviess County Water District

Cost of Service Study

Allocation of Plant Value				
	Total	Commodity	Demand	Customer
Land & Land Rights	\$38,233		\$38,233	
Structures & Improvements	649,954		649,954	
Pumping Equipment	36,190		36,190	
Dist Reservoirs & Standpipes	2,152,463		2,152,463	
Transmission & Distribution Mains	4,139,755		4,139,755	
Meters & Meter Installation	1,615,110			1,615,110
Hydrants	213,784			213,784
Subtotal	\$8,845,489		\$7,016,595	\$1,828,894
Allocation Percentages	100%		79.3%	20.7%
Office Furniture & Equipment	36,395		28,861	7,534
Transportation Equipment	67,022		53,148	13,874
Power Operated Equipment	72,982		57,875	15,107
Communications Equipment	4,449		3,528	921
Tool Shop & Garage	8,641			
Subtotal	\$189,489		\$150,265	\$39,224
Total	\$9,034,978		\$7,166,860	\$1,868,118
Percentages	100%		79.3%	20.7%
Allocation Percentages	100%		79.3%	20.7%

Source: 2010 PSC Annual Report

Allocation of Depreciation				
	Total	Commodity	Demand	Customer
Structures & Improvements	\$268,705		\$268,705	
Pumping Equipment	36,189		36,189	
Dist. Reservoirs & Standpipes	274,611		274,611	
Transmission & Distribution Mains	1,689,652		1,689,652	
Meters	482,893			482,893
Hydrants	70,453			70,453
Subtotal	\$2,822,503		\$2,269,157	\$553,346
Allocation Percentages			80.4%	19.6%
Communications Equipment	\$4,449		\$3,577	\$872
Office Furniture & Equipment	29,495		23,714	5,781
Power Operated Equipment	26,555		21,350	5,205
Transportation Equipment	66,426		53,407	13,019
Tools, Shop & Garage Equip	1,126		905	221
Subtotal	\$128,051		\$102,953	\$25,098
Total	\$2,950,554		\$2,372,110	\$578,444
Percentages			80.4%	19.6%

Source: 2010 PSC Annual Report

Allocation of Operation & Maintenance Expense				
	Total	Commodity	Demand	Customer
Salaries & Wages	\$243,991		\$164,329	\$79,662
Pensions & Benefits	104,966		72,921	32,045
Purchased Water	708,675	708,675		
Purchased Power	28,443	4,266	15,644	8,533
Materials & Supplies	48,302		34,569	13,733
Contractual Serv. - Testing	4,800			4,800
Contractual Serv. - Eng.	360		360	
Transportation	22,888		16,022	6,866
Insurance - Workers Comp	4,316		2,995	1,321
Bad Debt Expense	3,805			3,805
Miscellaneous	10,734		7,514	3,220
Subtotal	\$1,181,280	\$712,941	\$314,354	\$153,985
Less Commodity	(712,941)			
Total	\$468,339		\$314,354	\$153,985
Allocation Percentages	100%		67.1%	32.9%
Salaries Officers	\$9,000		\$6,039	\$2,961
Salaries Employees	8,530		5,724	2,806
Pension & Benefits-Admin	3,785		2,540	1,245
Insurance-General Liability	15,632		10,489	5,143
Contractual Services Acct.	6,100		4,093	2,007
Rental of Building	4,348		2,918	1,430
Advertising	363		244	119
Payroll Taxes	18,797		12,613	6,184
PSC Assessment	1,949		1,308	641
Subtotal	\$68,504		\$45,968	\$22,536
Operating Expenses	\$1,249,784	\$712,941	\$360,322	\$176,521

Allocation of Cost of Service To Wholesale Customer				
	Total	Commodity	Demand	Customer
Operation & Maintenance	\$1,249,784	\$712,941	\$360,322	\$176,521
Operating Ratio*	199,126		157,907	41,219
Depreciation**	210,469		169,217	41,252
Interest Expense	1,675			1,675
General Water Service Cost	\$1,661,054	\$712,941	\$687,446	\$260,667
Less: Interest Income	(31,210)			(31,210)
Other Operating Revenues	(48,501)			(48,501)
Revenue Required from Rates	\$1,581,343	\$712,941	\$687,446	\$180,956
Allocated to Wholesale*	\$35,630	\$18,171	\$17,459	0
Amount Allocated to Retail	\$1,565,992	\$694,770	\$669,987	\$180,956

*NOTE: At this time West Daviess is not requesting to adjust its current wholesale rate and has reduced the Revenue Requirement from Rates for the Retail Customers by the revenue derived from our wholesale customers. We calculated the adjustment to the Commodity and Demand by the percentage of these two categories to the total of these two categories of the Revenue Required from Rates

Wholesale Rate	Gallons	Current Rate	
Total Wholesale Sales	14,723,100	2.42	\$35,630

Calculation of Water Rates			
	Total	First 20,000	Over 20,000
Actual Water Sales:			
Thousand Gallons	353,324,090	276,216,410	77,107,680
Percent	100%	78.2%	21.8%
Weighted Sales for Demand:			
Thousand Gallons	629,540,500	552,432,820	77,107,680
Percent	100%	87.8%	12.2%
Allocation of Volumetric Costs:			
Commodity	\$694,770	\$543,310	\$151,460
Demand	\$669,987	588,249	81,738
Total	\$1,364,757	\$1,131,559	\$233,198
Allocation of Customer Costs:			
Customer	180,956		
Number of Bills	55,727		
Proposed Rates			
Customer Charge	3.25		
Volumetric Rate		\$4.10	\$3.02

***NOTE:**

At this time West Daviess is not requesting to adjust its current wholesale rate and has reduced the Revenue Requirement of the Volumetric Costs portion for the Retail Customers by the revenue derived from our wholesale customers.

Revenue Calculations of New Rates				
	Bills	Gallons	Rate	Revenue
Customer Charge				
5/8"x3/4" Meter	50,819		\$3.25	\$165,162
1" Meter	3,692		4.55	\$16,799
1 1/2" Meter	672		5.85	\$3,931
2" Meter	508		9.43	\$4,790
3" Meter	12		35.75	\$429
4" Meter	12		45.50	\$546
6" Meter	12		68.25	\$819
8" Meter	0		94.25	\$0
Customer Charge Total	55,727			\$192,476
Volumetric Rate				
First 20,000		276,216,410	4.08	\$1,126,963
Over 20,000		77,107,680	3.00	231,323
Volumetric Rate Total				\$1,358,286
WHOLESALE RATE		14,723,100	\$2.42	\$35,630
Total Revenue from Rates				\$1,586,392
Interest Income				35,000
Other Operating Revenues				48,501
Total Operating Revenue		368,047,190		\$1,669,893

NOTE: The Volumetric Rate has been adjusted by \$0.02 on each step to generate revenues sufficient to meet the revenue requirement

Comparison of Rates				
Gallon Usage	Current Rates	Proposed Rates	Increase	Percentage
0	\$1.49	\$3.25	\$1.76	118.1%
1,000	4.99	8.16	3.17	63.5%
2,000	8.49	11.41	2.92	34.4%
3,000	11.99	15.49	3.50	29.2%
4,000	15.49	19.57	4.08	26.3%
5,000	18.99	23.65	4.66	24.5%
6,000	22.49	27.73	5.24	23.3%
7,000	25.99	31.81	5.82	22.4%
8,000	29.49	35.89	6.40	21.7%
9,000	32.99	39.97	6.98	21.2%
10,000	36.49	44.05	7.56	20.7%
15,000	53.99	64.45	10.46	19.4%
20,000	71.49	84.85	13.36	18.7%
25,000	85.14	99.85	14.71	17.3%
30,000	98.79	114.85	16.06	16.3%
35,000	112.44	129.85	17.41	15.5%
40,000	126.09	144.85	18.76	14.9%
50,000	153.39	174.85	21.46	14.0%
75,000	221.64	249.85	28.21	12.7%
100,000	289.89	324.85	34.96	12.1%
250,000	699.39	774.85	75.46	10.8%
500,000	1,381.89	1,524.85	142.96	10.3%
1,000,000	2,746.89	3,024.85	277.96	10.1%
2,000,000	5,476.89	6,024.85	547.96	10.0%

Current Rates		Proposed Rates	
Customer Charge	\$1.49	Customer Charge	\$3.25
First 20,000 gallons	3.50	First 20,000 gallons	4.08
Over 20,000 gallons	2.73	Over 20,000 gallons	3.00

Effect on Customer Average Bill - 5,000 Gallons Usage			
Current Rates	Proposed Rates	Amount Increase	% Increase
\$18.99	\$23.65	\$4.66	24.5%

WEST DAVIESS CO. WATER DISTRICT [0027800]
Depreciation Expense

Sorted: General - GL asset acct.

Financial

01/01/2010 - 12/31/2010

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
303 Land										
WDCWD10013001		Land	2/1/1969	No Calc / N/A	0.0000	6,000.00	0.00	0.00	0.00	0.00
WDCWD10013002		Land Carter Rd - Pump Station	12/31/1999	No Calc / N/A	0.0000	2,357.50	0.00	0.00	0.00	0.00
Subtotal: 303						8,357.50	0.00	0.00	0.00	0.00
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 303						8,357.50	0.00	0.00	0.00	0.00
304 Structures & Improvements										
WDCWD10014001		Pump House	2/1/1969	SL / N/A	50.0000	23,368.26	0.00	17,203.33	467.37	17,670.70
WDCWD10014002		Hwy 431 Pump Station	6/1/1986	SL / N/A	50.0000	190,121.98	0.00	83,665.44	3,802.44	87,467.88
WDCWD10014003		Carter Road Pump Station	6/30/1998	SL / N/A	50.0000	12,633.00	0.00	2,905.59	252.66	3,158.25
WDCWD10014004		Carter Road Pump Station	6/30/1999	SL / N/A	50.0000	4,383.00	0.00	920.43	87.66	1,008.09
WDCWD10014005		Carter Road Pump Station	6/30/2000	SL / N/A	50.0000	33,697.30	0.00	6,402.52	673.95	7,076.47
WDCWD10014006		Carter Road Pump Station	6/30/2001	SL / N/A	50.0000	208,181.78	0.00	35,390.94	4,163.64	39,554.58
WDCWD10014007		Fence around Pumping Stations	9/15/2004	SL / N/A	10.0000	4,358.25	0.00	2,324.43	435.83	2,760.26
WDCWA10014007		SCADA Controls & Installation - Panther Tank	2/28/2006	SL / N/A	10.0000	8,341.75	0.00	3,197.69	834.18	4,031.87
WDCWA10014008		Electrical Improvements - Frederica St. Pump	5/15/2006	SL / N/A	10.0000	5,060.66	0.00	1,855.59	506.07	2,361.66
WDCWD10014009		Electrical Improvements - Carter Road Pump	5/15/2006	SL / N/A	10.0000	5,060.66	0.00	1,855.59	506.07	2,361.66
WDCWD10014010		Electrical Improvements - W. Parrish Ave Pump	5/15/2006	SL / N/A	10.0000	5,066.16	0.00	1,857.61	506.62	2,364.23
Subtotal: 304						500,272.80	0.00	157,579.16	12,236.49	169,815.65
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 304						500,272.80	0.00	157,579.16	12,236.49	169,815.65
305 Pumping Equipment										
WDCWD10101001		Pumping Equipment	2/1/1969	SL / N/A	30.0000	29,189.79	0.00	29,189.79	0.00	29,189.79
WDCWD10101002		Utica Pumps	7/1/1984	SL / N/A	18.0000	535.34	0.00	535.34	0.00	535.34
WDCWD10101003		Radio Control for Tanks	7/1/1984	SL / N/A	10.0000	4,191.05	0.00	4,191.05	0.00	4,191.05
WDCWD10101004		Radio Control for Tanks	4/1/1985	SL / N/A	10.0000	1,751.32	0.00	1,751.32	0.00	1,751.32
WDCWD10101005		Pump	9/15/2000	SL / N/A	10.0000	521.57	0.00	486.83	34.74	521.57
Subtotal: 305						36,189.07	0.00	36,154.33	34.74	36,189.07
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 305						36,189.07	0.00	36,154.33	34.74	36,189.07
320 Land + Land Rights										
WDCWD20200001		Land	2/1/1969	No Calc / N/A	60.0000	2,960.00	0.00	0.00	0.00	0.00
WDCWD20200002		Land - Utica Tank	6/30/1990	No Calc / N/A	60.0000	956.50	0.00	0.00	0.00	0.00
WDCWD20200003		Land - Panther Hill	6/30/1993	No Calc / N/A	60.0000	9,902.50	0.00	0.00	0.00	0.00
WDCWD10013003		Removal of old Tank-put to Land(Panther Hill)	12/31/2005	No Calc / N/A	0.0000	10,000.00	0.00	0.00	0.00	0.00
WDCWD20200004		Land - West Louisville Tank(.78 Acre)	3/15/2006	No Calc / N/A	0.0000	6,055.00	0.00	0.00	0.00	0.00
Subtotal: 320						29,874.00	0.00	0.00	0.00	0.00
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 320						29,874.00	0.00	0.00	0.00	0.00

EIN/SSN: Applr
01/01/2010 - 12/31/2010

WEST DAVIESS CO. WATER DISTRICT [0027800]
Depreciation Expense

3/30/2011
10:54:22AM

Sorted: General - GL asset acct.

Financial
01/01/2010 - 12/31/2010

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
330		<i>Distribution Reserve and Standpipe</i>								
WDCWD20300001		Bon Harbor Tank	2/1/1969	SL / N/A	70.0000	47,338.09	0.00	27,047.14	676.26	27,723.40
WDCWD20300002		Utica Tank	3/15/1992	SL / N/A	40.0000	230,973.23	0.00	102,975.55	5,774.33	108,749.88
WDCWD20300003		Utica Tank	6/30/1993	SL / N/A	40.0000	1,132.00	0.00	466.95	28.30	495.25
WDCWD20300004		Panther Creek Tank	11/30/2005	SL / N/A	40.0000	534,536.10	0.00	54,567.22	13,363.40	67,930.62
WDCWD20300006		West Louisville Tank 2008	12/1/2008	SL / N/A	40.0000	1,338,483.69	0.00	36,250.60	33,462.09	69,712.69
Subtotal: 330						2,152,463.11	0.00	221,307.46	53,304.38	274,611.84
		Less dispositions and exchanges:				0.00	0.00	0.00	0.00	0.00
		Net for: 330				2,152,463.11	0.00	221,307.46	53,304.38	274,611.84
331		<i>Transmission & Distribution Mains</i>								
WDCWD20301001		Transmission & Distribution Mains	2/1/1969	SL / N/A	70.0000	1,243,698.94	0.00	718,953.04	17,767.13	736,720.17
WDCWD20301002		Line Extensions	7/1/1977	SL / N/A	70.0000	69,442.33	0.00	32,240.98	992.03	33,233.01
WDCWD20301003		Line Extensions	7/1/1978	SL / N/A	70.0000	6,100.00	0.00	2,744.91	87.14	2,832.05
WDCWD20301004		Line Extensions	7/1/1980	SL / N/A	70.0000	101,772.00	0.00	42,889.75	1,453.89	44,343.64
WDCWD20301005		Line Extensions	7/1/1983	SL / N/A	70.0000	13,516.66	0.00	5,117.15	193.10	5,310.25
WDCWD20301006		Line Extensions	7/1/1984	SL / N/A	70.0000	108,237.77	0.00	39,429.38	1,546.25	40,975.63
WDCWD20301007		Line Extensions	7/1/1985	SL / N/A	70.0000	16,910.10	0.00	5,918.47	241.57	6,160.04
WDCWD20301008		Line Extensions	7/1/1986	SL / N/A	70.0000	320,106.31	0.00	107,464.32	4,572.95	112,037.27
WDCWD20301009		Line Extensions	7/1/1987	SL / N/A	40.0000	96,274.99	0.00	54,154.58	2,406.87	56,561.45
WDCWD20301010		Line Extensions	7/1/1988	SL / N/A	40.0000	20,770.41	0.00	11,164.09	519.26	11,683.35
WDCWD20301011		Line Extensions	6/30/1989	SL / N/A	40.0000	44,912.03	0.00	23,017.40	1,122.80	24,140.20
WDCWD20301012		Line Extensions	6/30/1990	SL / N/A	40.0000	58,463.07	0.00	28,500.81	1,461.58	29,962.39
WDCWD20301013		Line Extensions	6/30/1991	SL / N/A	40.0000	108,466.89	0.00	50,165.90	2,711.67	52,877.57
WDCWD20301014		Line Extensions	6/30/1992	SL / N/A	40.0000	96,747.75	0.00	42,327.08	2,418.69	44,745.77
WDCWD20301015		Line Extensions	6/30/1992	SL / N/A	40.0000	45,205.56	0.00	19,212.38	1,130.14	20,342.52
WDCWD20301016		Line Extensions	12/31/1992	SL / N/A	40.0000	166,172.91	0.00	68,546.28	4,154.32	72,700.60
WDCWD20301017		Line Extensions	6/30/1993	SL / N/A	40.0000	43,930.68	0.00	17,023.18	1,098.27	18,121.45
WDCWD20301018		Line Extensions	6/30/1994	SL / N/A	40.0000	125,191.79	0.00	45,381.96	3,129.79	48,511.75
WDCWD20301019		Line Extensions	6/30/1995	SL / N/A	40.0000	26,471.05	0.00	8,934.03	661.78	9,595.81
WDCWD20301020		Line Extensions	6/30/1996	SL / N/A	40.0000	15,395.00	0.00	4,811.00	384.88	5,195.88
WDCWD20301021		W. Louisville Line Ext-Engineern	6/30/1997	SL / N/A	40.0000	29,024.00	0.00	9,070.00	725.60	9,795.60
WDCWD20301022		W. Louisville Line Ext - Hydrants	6/30/1997	SL / N/A	40.0000	3,282.00	0.00	1,025.63	82.05	1,107.68
WDCWD20301028		Line Extensions	6/30/2002	SL / N/A	40.0000	6,359.99	0.00	1,192.50	159.00	1,351.50
WDCWD20301023		Line Extensions	6/30/1998	SL / N/A	40.0000	320,115.69	0.00	92,033.24	8,002.89	100,036.13
WDCWD20301024		Line Extensions	6/30/1998	SL / N/A	40.0000	28,864.50	0.00	8,298.52	721.61	9,020.13
WDCWD20301025		Line Extensions	6/30/1999	SL / N/A	40.0000	175,957.21	0.00	46,188.77	4,398.93	50,587.70
WDCWD20301026		Line Extensions	6/30/2000	SL / N/A	40.0000	249,383.66	0.00	59,228.61	6,234.59	65,463.20
WDCWD20301027		Line Extensions	6/30/2001	SL / N/A	40.0000	58,840.05	0.00	12,503.50	1,471.00	13,974.50
WDCWD20301029		Line Extensions	6/30/2003	SL / N/A	40.0000	102,894.68	0.00	16,720.41	2,572.37	19,292.78
WDCWD20301030		Line Extensions	6/30/2004	SL / N/A	40.0000	63,822.97	0.00	8,775.64	1,595.57	10,371.21
WDCWD20301031		Line Extensions	6/30/2005	SL / N/A	40.0000	29,781.42	0.00	3,350.43	744.54	4,094.97
WDCWD20301032		Line Extension-Mt Zion Road	1/31/2006	SL / N/A	40.0000	10,744.94	0.00	1,052.10	268.62	1,320.72
WDCWD20301033		Line Extension-Woods Road	11/30/2006	SL / N/A	40.0000	11,229.55	0.00	865.61	280.74	1,146.35
WDCWD20301007		KIA 2005 Transmission & Distribution Mains	8/15/2007	SL / N/A	40.0000	277,687.54	0.00	16,776.96	6,942.19	23,719.15
WDCWD20301007		Old Lyddane Bridge Rd Trans & Dist Mains	8/15/2007	SL / N/A	40.0000	4,818.29	0.00	291.11	120.46	411.57

Sorted: General - GL asset acct.

DAVIESS CO. WATER DISTRICT [0027800]
Depreciation Expense

Financial

01/01/2010 - 12/31/2010

Asset ID	S	Description	Date in Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179 / Bonus / (Cur. Yr. Only)	Beg. Accum. Depreciation / (Sec. 179)	Current Depreciation	Total Depreciation / (Sec. 179)
331										
WDCWD20301034		HWY 456 Trans and Distribution Mains	1/31/2008	SL / N/A	40.0000	5,886.64				
WDCWD20301036		Keenland Tr. Trans. and Distribution Mains	6/30/2008	SL / N/A	40.0000	15,180.00	0.00	282.08	147.17	429.25
WDCWD20301037		Hayden Lane - Trans. and Distribution Mains	6/30/2009	SL / N/A	40.0000	6,596.99	0.00	569.25	379.50	948.75
WDCWD20301038		Graystone Estates - Trans and Distribution Mains	6/30/2009	SL / N/A	40.0000	5,525.00	0.00	82.46	164.92	247.38
WDCWD20301039		Graystone Estates - Trans and Dist. Mains	6/30/2010	SL / N/A	40.0000	5,973.50	0.00	69.07	138.13	207.20
Subtotal: 331						4,139,754.86	0.00	1,606,372.58	83,278.66	1,689,651.24
		Less dispositions and exchanges:				0.00	0.00	0.00	0.00	0.00
		Net for: 331				4,139,754.86	0.00	1,606,372.58	83,278.66	1,689,651.24
334		<i>Meters - Meter Installation</i>								
WDCWD20304006		Meter Installations	7/1/1974	SL / N/A	70.0000	21,317.33	0.00	10,810.82	304.53	11,115.35
WDCWD20304007		Meter Installations	7/1/1975	SL / N/A	70.0000	25,204.01	0.00	12,422.07	360.06	12,782.13
WDCWD20304008		Meter Installations	7/1/1976	SL / N/A	70.0000	12,413.98	0.00	5,940.89	177.34	6,118.23
WDCWD20304009		Meter Installations	7/1/1977	SL / N/A	70.0000	17,258.59	0.00	8,012.88	246.55	8,259.43
WDCWD20304010		Meter Installations	7/1/1978	SL / N/A	70.0000	16,495.99	0.00	7,423.29	235.66	7,658.95
WDCWD20304011		Meter Installations	7/1/1979	SL / N/A	70.0000	80,563.14	0.00	35,102.45	1,150.90	36,253.35
WDCWD20304012		Meter Installations	7/1/1980	SL / N/A	70.0000	461.82	0.00	194.70	6.60	201.30
WDCWD20304013		Meter Installations	7/1/1981	SL / N/A	70.0000	31,771.04	0.00	12,935.30	453.87	13,389.17
WDCWD20304014		Meter Installations	7/1/1982	SL / N/A	70.0000	41,164.67	0.00	16,171.92	588.07	16,759.99
WDCWD20304015		Meter Installations	7/1/1983	SL / N/A	70.0000	94,262.93	0.00	35,685.17	1,346.61	37,031.78
WDCWD20304016		Meter Installations	7/1/1984	SL / N/A	70.0000	21,130.04	0.00	7,697.43	301.86	7,999.29
WDCWD20304017		Meter Installations	7/1/1985	SL / N/A	70.0000	42,140.85	0.00	14,749.25	602.01	15,351.26
WDCWD20304018		Meter Installations	7/1/1986	SL / N/A	70.0000	55,908.20	0.00	18,769.21	798.69	19,567.90
WDCWD20304019		Meter Installations	7/1/1987	SL / N/A	70.0000	33,192.35	0.00	18,670.72	829.81	19,500.53
WDCWD20304020		Meter Installations	7/1/1988	SL / N/A	40.0000	54,021.06	0.00	29,036.39	1,350.53	30,386.92
WDCWD20304021		Meter Installations	6/30/1989	SL / N/A	40.0000	24,130.84	0.00	12,367.04	603.27	12,970.31
WDCWD20304022		Meter Installations	6/30/1990	SL / N/A	40.0000	20,154.74	0.00	9,825.46	503.87	10,329.33
WDCWD20304023		Meter Installations	6/30/1991	SL / N/A	40.0000	21,703.05	0.00	10,037.73	542.58	10,580.31
WDCWD20304024		Meter Installations	6/30/1992	SL / N/A	40.0000	30,629.72	0.00	13,400.45	765.74	14,166.19
WDCWD20304025		Meter Installations	6/30/1993	SL / N/A	40.0000	31,425.97	0.00	12,963.22	785.65	13,748.87
WDCWD20304026		Meter Installations	6/30/1994	SL / N/A	40.0000	51,553.39	0.00	19,976.87	1,288.83	21,265.70
WDCWD20304027		Meter Installations	6/30/1995	SL / N/A	40.0000	36,658.68	0.00	13,288.81	916.47	14,205.28
WDCWD20304028		Meter Installations	6/30/1996	SL / N/A	40.0000	46,166.55	0.00	15,581.16	1,154.16	16,735.32
WDCWD20304029		Meter Installations	6/30/1997	SL / N/A	40.0000	36,172.04	0.00	11,303.75	904.30	12,208.05
WDCWD20304030		Meter Installations	6/30/1998	SL / N/A	40.0000	32,876.12	0.00	9,451.85	821.90	10,273.75
WDCWD20304031		Meter Installation	6/30/1999	SL / N/A	40.0000	6,108.24	0.00	1,756.16	152.71	1,908.87
WDCWD20304032		8" Meter for Parrish Avenue Pump Station	6/30/2000	SL / N/A	40.0000	38,452.62	0.00	10,093.86	961.32	11,055.18
WDCWD20304033		Meter Installation	6/30/2001	SL / N/A	40.0000	43,281.52	0.00	10,279.38	1,082.04	11,361.42
WDCWD20304034		Meter Installation	6/30/2002	SL / N/A	40.0000	80,003.08	0.00	17,000.68	2,000.08	19,000.76
WDCWD20304035		Meter Installation	6/30/2003	SL / N/A	40.0000	70,637.17	0.00	13,244.48	1,765.93	15,010.41
WDCWD20304036		Meter Installation	7/1/2004	SL / N/A	40.0000	44,767.24	0.00	7,274.67	1,119.18	8,393.85
WDCWD20304037		Meter Installation	6/30/2005	SL / N/A	40.0000	45,311.18	0.00	6,230.29	1,132.78	7,363.07
WDCWD20304038		Meter Installation	6/30/2006	SL / N/A	40.0000	44,464.87	0.00	5,002.29	1,111.62	6,113.91
WDCWD20304039		Meter Installation			40.0000	46,656.85	0.00	4,082.47	1,166.42	5,248.89

EIN/SSN: Applir 7
01/01/2010 - 12 2010

WEST DAVIESS CO. WATER DISTRICT [0027800]
Depreciation Expense

Financial

Sorted: General - GL asset acct.

01/01/2010 - 12/31/2010

Asset ID	S	Description	Date in Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
334										
WDCWD20305022		Meters and install	6/30/2007	SL / N/A	40.0000	52,400.31	0.00	3,275.03	1,310.01	4,585.04
WDCWD20305023		Meter Installation	6/30/2008	SL / N/A	40.0000	48,833.21	0.00	1,831.25	1,220.83	3,052.08
WDCWD20305024		Meter Installation	6/30/2009	SL / N/A	40.0000	43,338.88	0.00	541.74	1,083.47	1,625.21
WDCWD20304005 D		Meter Installations	7/1/1973	SL / N/A	70.0000	15,790.98	0.00	8,234.03	112.80	8,346.83
WDCWD20305025		366 (3/4") Touch Read Meters	6/30/2009	SL / N/A	20.0000	34,541.94	0.00	863.55	1,727.10	2,590.65
WDCWD20305027		5 (1") Touch Read Meter	6/30/2009	SL / N/A	20.0000	807.32	0.00	20.19	40.37	60.56
WDCWD20305028		25 (1") Touch Read Meter Installed	6/30/2009	SL / N/A	20.0000	4,036.60	0.00	100.92	201.83	302.75
WDCWD20305029		1 (1 1/2") Touch Read Meter Installed	6/30/2009	SL / N/A	20.0000	758.71	0.00	18.97	37.94	56.91
WDCWD20305030		1 (6") Touch Read Meter Installed	6/30/2009	SL / N/A	20.0000	4,184.42	0.00	104.61	209.22	313.83
WDCWD20305031		4 (1 1/2") Touch Read Meters Installed	6/30/2009	SL / N/A	20.0000	1,546.42	0.00	38.66	77.32	115.98
WDCWD20305032		1 (4") Touch Read Meter Installed	6/30/2009	SL / N/A	20.0000	2,012.62	0.00	50.32	100.63	150.95
WDCWD20304004 D		Meter installations	7/1/1972	SL / N/A	70.0000	5,875.56	0.00	3,147.75	41.97	3,189.72
WDCWD20304003 D		Meter Installations	7/1/1971	SL / N/A	70.0000	1,916.17	0.00	1,061.61	13.69	1,075.50
WDCWD20304005		METERS	7/1/1973	SL / N/A	70.0000	5,038.98	0.00	2,671.83	71.99	2,743.82
WDCWD20305033		METERS	6/30/2010	SL / N/A	20.0000	69,480.42	0.00	0.00	1,737.01	1,737.01
WDCWD20305034		METER INSTALLATION	6/30/2010	SL / N/A	20.0000	49,671.19	0.00	0.00	1,241.78	1,241.78
Subtotal: 334						1,638,693.60	0.00	458,743.57	36,759.90	495,503.47
						23,582.71	0.00	12,443.39	0.00	12,611.85
						1,615,110.89	0.00	446,300.18	36,759.90	482,891.62
								2,671.83		2,671.83
								2,671.83		2,671.83
335										
WDCWD20305001		Fire Hydrants	7/1/1986	SL / N/A	70.0000	7,526.96	0.00	2,526.95	107.53	2,634.48
WDCWD20305002		Fire Hydrants	7/1/1987	SL / N/A	40.0000	15,760.00	0.00	8,865.00	394.00	9,259.00
WDCWD20305003		Fire Hydrants	7/1/1988	SL / N/A	40.0000	12,248.97	0.00	6,583.73	306.22	6,889.95
WDCWD20305004		Fire Hydrants	6/30/1989	SL / N/A	40.0000	16,146.70	0.00	8,275.23	403.67	8,678.90
WDCWD20305005		Fire Hydrants	6/30/1990	SL / N/A	40.0000	6,063.92	0.00	2,956.20	151.60	3,107.80
WDCWD20305006		Fire Hydrants	6/30/1991	SL / N/A	40.0000	4,439.26	0.00	2,053.13	110.98	2,164.11
WDCWD20305007		Fire Hydrants	6/30/1992	SL / N/A	40.0000	11,800.00	0.00	5,162.50	295.00	5,457.50
WDCWD20305008		Fire Hydrants	6/30/1993	SL / N/A	40.0000	8,350.00	0.00	3,444.38	208.75	3,653.13
WDCWD20305009		Fire Hydrants	6/30/1994	SL / N/A	40.0000	4,470.00	0.00	1,732.13	111.75	1,843.88
WDCWD20305010		Fire Hydrants	6/30/1995	SL / N/A	40.0000	8,528.77	0.00	3,091.69	213.22	3,304.91
WDCWD20305011		Fire Hydrants	6/30/1996	SL / N/A	40.0000	10,500.00	0.00	3,543.75	262.50	3,806.25
WDCWD20305012		Fire Hydrants	6/30/1997	SL / N/A	40.0000	7,500.00	0.00	2,343.75	187.50	2,531.25
WDCWD20305013		Fire Hydrants	6/30/1998	SL / N/A	40.0000	6,000.00	0.00	1,725.00	150.00	1,875.00
WDCWD20305014		Fire Hydrants	6/30/1999	SL / N/A	40.0000	18,000.00	0.00	4,725.00	450.00	5,175.00
WDCWD20305015		Fire Hydrants	6/30/2001	SL / N/A	40.0000	1,995.28	0.00	403.20	49.88	453.08
WDCWD20305016		Fire Hydrants	9/3/2003	SL / N/A	40.0000	1,896.00	0.00	300.20	47.40	347.60
WDCWD20305017		Fire Hydrants	12/31/2003	SL / N/A	40.0000	19,500.00	0.00	2,925.00	487.50	3,412.50
WDCWD20305018		Hydrants	6/30/2004	SL / N/A	40.0000	12,000.00	0.00	1,650.00	300.00	1,950.00
WDCWD20305019		Hydrants	6/30/2005	SL / N/A	40.0000	11,679.55	0.00	1,313.96	291.99	1,605.95
WDCWD20305020		Hydrants	9/30/2006	SL / N/A	40.0000	2,566.70	0.00	208.55	64.17	272.72
WDCWD20305021		Hydrants	8/15/2007	SL / N/A	40.0000	18,400.00	0.00	1,111.67	460.00	1,571.67
WDCWD20305022		Keller Road Hydrant	12/31/2008	SL / N/A	40.0000	2,411.61	0.00	60.29	60.29	120.58
WDCWD2030522		Keenland Hydrant	6/30/2008	SL / N/A	40.0000	4,500.00	0.00	168.75	112.50	281.25

EIN/SSN: Applr
01/01/2010 - 12/31/2010

WEST DAVIESS CO. WATER DISTRICT [0027800]
Depreciation Expense
Financial

3/30/2011
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Sorted: General - GL asset acct.

01/01/2010 - 12/31/2010

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
335										
WDCWD2030523		Graystone Estates - Hydrant	6/30/2009	SL / N/A	40.0000	1,500.00	0.00	18.75	37.50	56.25
Subtotal: 335						213,783.72	0.00	65,188.81	5,263.95	70,452.76
		Less dispositions and exchanges:				0.00	0.00	0.00	0.00	0.00
Net for: 335						213,783.72	0.00	65,188.81	5,263.95	70,452.76
339		<i>Structures & Improvements</i>								
WDCWD30309001		Airport Storage Building	7/1/1984	SL / N/A	30.0000	12,919.33	0.00	10,981.32	430.64	11,411.96
WDCWD30309002		Office Building (Approx 55.622%)	6/1/1986	SL / N/A	30.0000	93,295.02	0.00	73,340.16	3,109.83	76,449.99
WDCWD30309004		Heater-A/C Unit (50%)	12/15/1992	SL / N/A	10.0000	1,138.00	0.00	1,138.00	0.00	1,138.00
WDCWD30309005		Fencing - Airport Storage	12/1/1982	SL / N/A	10.0000	4,980.00	0.00	4,980.00	0.00	4,980.00
WDCWD30309006		Heater	1/31/2001	SL / N/A	10.0000	990.00	0.00	882.75	99.00	981.75
WDCWD10014011		Repairs to Backhoe Building	12/15/2007	SL / N/A	20.0000	1,892.70	0.00	197.17	94.64	291.81
WDCWD30309007		Office Generator	6/15/2009	SL / N/A	10.0000	5,460.77	0.00	318.55	546.08	864.63
WDCWD30309008		Blacktop	5/22/2009	SL / N/A	10.0000	7,150.00	0.00	417.08	715.00	1,132.08
WDCWD30309009		Meter Shop Facility	6/30/2009	SL / N/A	20.0000	21,855.71	0.00	546.40	1,092.79	1,639.19
Subtotal: 339						149,681.53	0.00	92,801.43	6,087.98	98,889.41
		Less dispositions and exchanges:				0.00	0.00	0.00	0.00	0.00
Net for: 339						149,681.53	0.00	92,801.43	6,087.98	98,889.41
340		<i>Office Furniture & Equipment</i>								
WDCWD30400001		Office Furniture	2/1/1969	SL / N/A	10.0000	170.35	0.00	170.35	0.00	170.35
WDCWD30400002		Office Equipment	7/1/1976	SL / N/A	10.0000	560.07	0.00	560.07	0.00	560.07
WDCWD30400004		Office Furniture	1/3/1986	SL / N/A	10.0000	2,465.95	0.00	2,465.95	0.00	2,465.95
WDCWD30400007		Office Furniture	6/30/1986	SL / N/A	10.0000	1,989.10	0.00	1,989.10	0.00	1,989.10
WDCWD30400012		Adler Typewriter (50%)	6/30/1991	SL / N/A	7.0000	210.00	0.00	210.00	0.00	210.00
WDCWD30400013		Adler Typewriter (50%)	6/30/1991	SL / N/A	7.0000	197.50	0.00	197.50	0.00	197.50
WDCWD30400014		File Cabinets (50%)	6/30/1991	SL / N/A	10.0000	384.48	0.00	384.48	0.00	384.48
WDCWD30400018		Adler 120PD+ #44879891 (45%)	9/13/1993	SL / N/A	5.0000	58.28	0.00	58.28	0.00	58.28
WDCWD30400021		10-Drawer Map File (45%)	3/15/1995	SL / N/A	7.0000	200.09	0.00	200.09	0.00	200.09
WDCWD30400025		Adler Calculator 120PD+ (45%)	8/31/1996	SL / N/A	3.0000	62.98	0.00	62.98	0.00	62.98
WDCWD30400026		Computer Battery Backup (50%)	10/31/1996	SL / N/A	5.0000	504.44	0.00	504.44	0.00	504.44
WDCWD30400027		SCADA Monitoring Equipment (50%)	9/30/1996	SL / N/A	5.0000	11,592.00	0.00	11,592.00	0.00	11,592.00
WDCWD30400029		2 Mahogany Desks (45%)	2/15/1997	SL / N/A	7.0000	135.00	0.00	135.00	0.00	135.00
WDCWD30400030		Colorado T300 Tape Drive w/Backup Tape (50%)	5/31/1998	SL / N/A	5.0000	97.50	0.00	97.50	0.00	97.50
WDCWD30400031		Muzak Equipment (45%)	6/30/1998	SL / N/A	5.0000	207.78	0.00	207.78	0.00	207.78
WDCWD30400032		Altos 93G Computer System (50%)	8/31/1998	SL / N/A	5.0000	3,197.50	0.00	3,197.50	0.00	3,197.50
WDCWD30406004		Desk	4/15/2000	SL / N/A	7.0000	135.00	0.00	135.00	0.00	135.00
WDCWD30406006		Computer (1/2 Interest)	10/15/2002	SL / N/A	5.0000	496.00	0.00	496.00	0.00	496.00
WDCWD30406007		Printer with Bar Code Chip (1/2 Interest)	11/30/2002	SL / N/A	5.0000	909.13	0.00	909.13	0.00	909.13
WDCWD30406008		Floor Safe	8/1/2004	SL / N/A	7.0000	215.18	0.00	166.51	30.74	197.25
WDCWD30406009		2 Acer Computer	9/15/2004	SL / N/A	5.0000	1,090.00	0.00	1,090.00	0.00	1,090.00
WDCWD30406010		Xerox Copier	9/30/2004	SL / N/A	7.0000	624.50	0.00	468.35	89.21	557.56
WDCWD30406012		Printer	3/31/2006	SL / N/A	5.0000	347.50	0.00	260.63	69.50	330.13
WDCWD30406013		Bank Draft Software	9/30/2006	SL / N/A	5.0000	547.50	0.00	355.88	109.50	465.38

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WEST DAVIESS CO. WATER DISTRICT [0027800]

3/30/2011
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Depreciation Expense

Financial

Sorted: General - GL asset acct.

01/01/2010 - 12/31/2010

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
340										
WDCWD30406015		File Cabinet for Cards	10/15/2006	SL / N/A	7.0000	249.50	0.00	115.83	35.64	151.47
WDCWD30406016		Fax Machine	6/30/2007	SL / N/A	5.0000	89.99	0.00	45.00	18.00	63.00
WDCWD30406017		Phone System	1/15/2007	SL / N/A	10.0000	1,503.45	0.00	451.05	150.35	601.40
WDCWD30406018		(3) Computers	8/31/2007	SL / N/A	5.0000	1,119.00	0.00	522.20	223.80	746.00
WDCWD30406019		File Cabinet	8/31/2007	SL / N/A	7.0000	1,395.00	0.00	465.01	199.29	664.30
WDCWD30406020		Computer	3/31/2008	SL / N/A	5.0000	388.00	0.00	135.80	77.60	213.40
WDCWD30406021		File Cabinet	12/31/2008	SL / N/A	5.0000	489.00	0.00	97.80	97.80	195.60
WDCWD30406026		Touchread Software	4/15/2010	SL / N/A	5.0000	750.00	0.00	0.00	112.50	112.50
WDCWD30406027		Touchread Handhelds	5/15/2010	SL / N/A	5.0000	4,013.00	0.00	0.00	535.07	535.07
Subtotal: 340										
						36,394.77	0.00	27,747.21	1,749.00	29,496.21
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 340						36,394.77	0.00	27,747.21	1,749.00	29,496.21
341 Transportation Equipment										
WDCWD30401005		2001 GMC 1500	11/8/2000	SL / N/A	5.0000	19,231.57	0.00	19,231.57	0.00	19,231.57
WDCWD30401006		2002 CHEVY SILVERADO PU MAROON	1/15/2002	SL / N/A	5.0000	21,396.00	0.00	21,396.00	0.00	21,396.00
WDCWD30401007		2003 CHEVY TRUCK SILVERADO RED	9/8/2003	SL / N/A	5.0000	14,473.00	0.00	14,473.00	0.00	14,473.00
WDCWD30401008		2006 CHEVY TRUCK COLORADO RED	4/15/2006	SL / N/A	5.0000	11,922.00	0.00	8,941.50	2,384.40	11,325.90
Subtotal: 341						67,022.57	0.00	64,042.07	2,384.40	66,426.47
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 341						67,022.57	0.00	64,042.07	2,384.40	66,426.47
343 Tools - Shop & Storage Equipment										
WDCWD30403001		Pipe Locator	6/30/1989	SL / N/A	5.0000	350.00	0.00	350.00	0.00	350.00
WDCWD30406022		Portable Bench	2/15/2009	SL / N/A	7.0000	539.55	0.00	64.23	77.08	141.31
WDCWD30406023		Meter Bench	5/15/2009	SL / N/A	20.0000	6,322.50	0.00	210.75	316.13	526.88
WDCWD30406024		Pressure Logger	12/15/2009	SL / N/A	7.0000	236.70	0.00	2.82	33.81	36.63
WDCWD30406025		ICE MAKER	8/15/2010	SL / N/A	7.0000	1,192.50	0.00	0.00	70.98	70.98
Subtotal: 343						8,641.25	0.00	627.80	498.00	1,125.80
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 343						8,641.25	0.00	627.80	498.00	1,125.80
345 Power Operated Equipment										
WDCWD30405001		Power-Operated Equipment	2/1/1969	SL / N/A	12.0000	353.50	0.00	353.50	0.00	353.50
WDCWD30405003		8 HP Motor	6/30/1989	SL / N/A	5.0000	441.00	0.00	441.00	0.00	441.00
WDCWD30405004		Concrete Saw (50%)	6/30/1991	SL / N/A	7.0000	447.75	0.00	447.75	0.00	447.75
WDCWD30405005		Stihl Chainsaw (45%)	8/4/1995	SL / N/A	7.0000	112.47	0.00	112.47	0.00	112.47
WDCWD30405006		Riding Mower (45%)	6/15/1998	SL / N/A	7.0000	450.00	0.00	450.00	0.00	450.00
WDCWD30405007		Water Pump (45%)	12/15/1999	SL / N/A	7.0000	247.48	0.00	247.48	0.00	247.48
WDCWD30405008		Pump	2/15/2000	SL / N/A	7.0000	247.48	0.00	247.48	0.00	247.48
WDCWD30405009		Kubota Backhoe	11/15/2004	SL / N/A	10.0000	7,679.97	0.00	3,968.00	768.00	4,736.00
WDCWD30405010		Backhoe (50%)	4/19/2005	SL / N/A	10.0000	24,595.15	0.00	11,477.76	2,459.52	13,937.28
WDCWD30405011	D	2006 Honda Mower(45%)	3/31/2006	SL / N/A	7.0000	1,961.64	0.00	1,050.86	70.06	1,120.92

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WEST DAVIESS CO. WATER DISTRICT [0027800]
Depreciation Expense

3/30/2011
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Sorted: General - GL asset acct.

Financial

01/01/2010 - 12/31/2010

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
345										
WDCWD30405012		2006 Trailer for Mower(45%)	5/15/2006	SL / N/A	7.0000	471.60	0.00	247.02	67.37	314.39
WDCWD30403002		Pump Station Generator	7/31/2009	SL / N/A	10.0000	34,833.65	0.00	1,451.40	3,483.37	4,934.77
WDCWD30405011		UTILITY TRAILER	3/31/2010	SL / N/A	7.0000	202.50	0.00	0.00	21.70	21.70
WDCWD30405013		KAWASAKI MOWER	4/15/2010	SL / N/A	7.0000	2,899.47	0.00	0.00	310.66	310.66
Subtotal: 345						74,943.66	0.00	20,494.72	7,180.68	27,675.40
Less dispositions and exchanges:						1,961.64	0.00	1,050.86	0.00	1,120.92
Net for: 345						72,982.02	0.00	19,443.86	7,180.68	26,554.48
346 <i>Communication Equipment</i>										
WDCWD30406001		7 Radios (50%)	6/30/1989	SL / N/A	5.0000	3,941.00	0.00	3,941.00	0.00	3,941.00
WDCWD30406002		Radio-MTX 800 (45%)	12/15/1992	SL / N/A	5.0000	440.89	0.00	440.89	0.00	440.89
WDCWD30406003		Radio & Charger (45%)	4/30/1996	SL / N/A	3.0000	67.50	0.00	67.50	0.00	67.50
Subtotal: 346						4,449.39	0.00	4,449.39	0.00	4,449.39
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 346						4,449.39	0.00	4,449.39	0.00	4,449.39
Subtotal:						9,060,521.83	0.00	2,755,508.53	208,778.18	2,964,286.71
Less dispositions and exchanges:						25,544.35	0.00	13,494.25	0.00	13,732.77
Grand Totals:						9,034,977.48	0.00	2,742,014.28	208,778.18	2,950,553.94

$$\begin{array}{r} 2,755,508.53 \\ - 2,471.83 \\ \hline 2,752,836.70 \end{array}$$
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$$\begin{array}{r} 13,494.25 \\ - 2,671.83 \\ \hline 10,822.42 \end{array}$$

WEST DAVIESS CO. WATER DISTRICT [0027800]
Depreciation Expense

EIN/SSN: Applied For
01/01/2011 - 12/31/2011

Financial

Sorted: General - GL asset acct.

01/01/2011 - 12/31/2011

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
303						0.0000	6,000.00	0.00	0.00	0.00
			2/1/1969	No Calc / N/A		0.0000	2,357.50	0.00	0.00	0.00
WDCWD10013001		Land					8,357.50	0.00	0.00	0.00
WDCWD10013002		Land Carter Rd - Pump Station		12/31/1999	No Calc / N/A		0.00	0.00	0.00	0.00
Subtotal: 303							8,357.50	0.00	0.00	0.00
Less dispositions and exchanges:										
Net for: 303										
304						50.0000	23,368.26	0.00	17,670.70	467.37
			2/1/1969	SL / N/A		50.0000	190,121.98	0.00	87,467.88	3,802.44
WDCWD10014001		Pump House		6/1/1986	SL / N/A		12,633.00	0.00	3,158.25	252.66
WDCWD10014002		Hwy 431 Pump Station		6/30/1998	SL / N/A		4,383.00	0.00	1,008.09	87.66
WDCWD10014003		Carter Road Pump Station		6/30/1999	SL / N/A		33,697.30	0.00	7,076.47	673.95
WDCWD10014004		Carter Road Pump Station		6/30/2000	SL / N/A		208,181.78	0.00	39,554.58	4,163.64
WDCWD10014005		Carter Road Pump Station		6/30/2001	SL / N/A		4,358.25	0.00	2,760.26	435.83
WDCWD10014006		Carter Road Pump Station		9/15/2004	SL / N/A		8,341.75	0.00	4,031.87	834.18
WDCWD10014007		Fence around Pumping Stations		2/28/2006	SL / N/A		5,060.66	0.00	2,361.66	506.07
WDCWA10014007		SCADA Controls & Installation - Panther Tank		5/15/2006	SL / N/A		5,060.66	0.00	2,361.66	506.07
WDCWA10014008		Electrical Improvements - Fredenca St. Pump		5/15/2006	SL / N/A		5,066.16	0.00	2,364.23	506.62
WDCWD10014009		Electrical Improvements - Carter Road Pump		5/15/2006	SL / N/A		500,272.80	0.00	169,815.65	12,236.49
WDCWD10014010		Electrical Improvements - W. Parrish Ave Pur		5/15/2006	SL / N/A		0.00	0.00	0.00	0.00
Subtotal: 304							500,272.80	0.00	169,815.65	12,236.49
Less dispositions and exchanges:										
Net for: 304										
305						30.0000	29,189.79	0.00	29,189.79	0.00
			2/1/1969	SL / N/A		18.0000	535.34	0.00	535.34	0.00
WDCWD10101001		Pumping Equipment		7/1/1984	SL / N/A		4,191.05	0.00	4,191.05	0.00
WDCWD10101002		Utica Pumps		7/1/1984	SL / N/A		1,751.32	0.00	1,751.32	0.00
WDCWD10101003		Radio Control for Tanks		4/1/1985	SL / N/A		521.57	0.00	521.57	0.00
WDCWD10101004		Radio Control for Tanks		9/15/2000	SL / N/A		36,189.07	0.00	36,189.07	0.00
WDCWD10101005		Pump					0.00	0.00	0.00	0.00
Subtotal: 305							36,189.07	0.00	36,189.07	0.00
Less dispositions and exchanges:										
Net for: 305										
320						60.0000	2,960.00	0.00	0.00	0.00
			2/1/1969	No Calc / N/A		60.0000	956.50	0.00	0.00	0.00
WDCWD20200001		Land		6/30/1990	No Calc / N/A		9,902.50	0.00	0.00	0.00
WDCWD20200002		Land - Utica Tank		6/30/1993	No Calc / N/A		10,000.00	0.00	0.00	0.00
WDCWD20200003		Land - Panther Hill		12/31/2005	No Calc / N/A		6,055.00	0.00	0.00	0.00
WDCWD10013003		Removal of old Tank-put to Land(Panther Hill)		3/15/2006	No Calc / N/A		29,874.00	0.00	0.00	0.00
WDCWD20200004		Land - West Louisville Tank(.78 Acre)					0.00	0.00	0.00	0.00
Subtotal: 320							29,874.00	0.00	0.00	0.00
Less dispositions and exchanges:										
Net for: 320										

EIN/SSN: Applied For
01/01/2011 - 12/31/2011

WEST DAVIESS CO. WATER DISTRICT [0027800]
Depreciation Expense

3/30/2011
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Sorted: General - GL asset acct.

Financial
01/01/2011 - 12/31/2011

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
330										
WDCWD20300001		Bon Harbor Tank	2/1/1969	SL / N/A	70.0000	47,338.09	0.00	27,723.40	676.26	28,399.66
WDCWD20300002		Utica Tank	3/15/1992	SL / N/A	40.0000	230,973.23	0.00	108,749.88	5,774.33	114,524.21
WDCWD20300003		Utica Tank	6/30/1993	SL / N/A	40.0000	1,132.00	0.00	495.25	28.30	523.55
WDCWD20300004		Panther Creek Tank	11/30/2005	SL / N/A	40.0000	534,536.10	0.00	67,930.62	13,363.40	81,294.02
WDCWD20300006		West Louisville Tank 2008	12/1/2008	SL / N/A	40.0000	1,338,483.69	0.00	69,712.69	33,462.09	103,174.78
Subtotal: 330						2,152,463.11	0.00	274,611.84	53,304.38	327,916.22
		Less dispositions and exchanges:				0.00	0.00	0.00	0.00	0.00
Net for: 330						2,152,463.11	0.00	274,611.84	53,304.38	327,916.22
331										
WDCWD20301001		Transmission & Distribution Mains	2/1/1969	SL / N/A	70.0000	1,243,698.94	0.00	736,720.17	17,767.13	754,487.30
WDCWD20301002		Line Extensions	7/1/1977	SL / N/A	70.0000	69,442.33	0.00	33,233.01	992.03	34,225.04
WDCWD20301003		Line Extensions	7/1/1978	SL / N/A	70.0000	6,100.00	0.00	2,832.05	87.14	2,919.19
WDCWD20301004		Line Extensions	7/1/1980	SL / N/A	70.0000	101,772.00	0.00	44,343.64	1,453.89	45,797.53
WDCWD20301005		Line Extensions	7/1/1983	SL / N/A	70.0000	13,516.66	0.00	5,310.25	193.10	5,503.35
WDCWD20301006		Line Extensions	7/1/1984	SL / N/A	70.0000	108,237.77	0.00	40,975.63	1,546.25	42,521.88
WDCWD20301007		Line Extensions	7/1/1985	SL / N/A	70.0000	16,910.10	0.00	6,160.04	241.57	6,401.61
WDCWD20301008		Line Extensions	7/1/1986	SL / N/A	70.0000	320,106.31	0.00	112,037.27	4,572.95	116,610.22
WDCWD20301009		Line Extensions	7/1/1987	SL / N/A	40.0000	96,274.99	0.00	56,561.45	2,406.87	58,968.32
WDCWD20301010		Line Extensions	7/1/1988	SL / N/A	40.0000	20,770.41	0.00	11,683.35	519.26	12,202.61
WDCWD20301011		Line Extensions	6/30/1989	SL / N/A	40.0000	44,912.03	0.00	24,140.20	1,122.80	25,263.00
WDCWD20301012		Line Extensions	6/30/1990	SL / N/A	40.0000	58,463.07	0.00	29,962.39	1,461.58	31,423.97
WDCWD20301013		Line Extensions	6/30/1991	SL / N/A	40.0000	108,466.89	0.00	52,877.57	2,711.67	55,589.24
WDCWD20301014		Line Extensions	6/30/1992	SL / N/A	40.0000	96,747.75	0.00	44,745.77	2,418.69	47,164.46
WDCWD20301015		Line Extensions	12/31/1992	SL / N/A	40.0000	45,205.56	0.00	20,342.52	1,130.14	21,472.66
WDCWD20301016		Line Extensions	6/30/1993	SL / N/A	40.0000	166,172.91	0.00	72,700.60	4,154.32	76,854.92
WDCWD20301017		Line Extensions	6/30/1994	SL / N/A	40.0000	43,930.68	0.00	18,121.45	1,098.27	19,219.72
WDCWD20301018		Line Extensions	6/30/1995	SL / N/A	40.0000	125,191.79	0.00	48,511.75	3,129.79	51,641.54
WDCWD20301019		Line Extensions	6/30/1996	SL / N/A	40.0000	26,471.05	0.00	9,595.81	661.78	10,257.59
WDCWD20301020		Line Extensions	6/30/1997	SL / N/A	40.0000	15,395.00	0.00	5,195.88	384.88	5,580.76
WDCWD20301021		W. Louisville Line Ext-Engineern	6/30/1997	SL / N/A	40.0000	29,024.00	0.00	9,795.60	725.60	10,521.20
WDCWD20301022		W. Louisville Line Ext - Hydrants	6/30/1997	SL / N/A	40.0000	3,282.00	0.00	1,107.68	82.05	1,189.73
WDCWD20301023		Line Extensions	6/30/1998	SL / N/A	40.0000	6,359.99	0.00	1,351.50	159.00	1,510.50
WDCWD20301024		Line Extensions	6/30/1998	SL / N/A	40.0000	320,115.69	0.00	100,036.13	8,002.89	108,039.02
WDCWD20301025		Line Extensions	6/30/1998	SL / N/A	40.0000	28,864.50	0.00	9,020.13	721.61	9,741.74
WDCWD20301026		Line Extensions	6/30/1999	SL / N/A	40.0000	175,957.21	0.00	50,587.70	4,398.93	54,986.63
WDCWD20301027		Line Extensions	6/30/1999	SL / N/A	40.0000	249,383.66	0.00	65,463.20	6,234.59	71,697.79
WDCWD20301028		Line Extensions	6/30/2000	SL / N/A	40.0000	58,840.05	0.00	13,974.50	1,471.00	15,445.50
WDCWD20301029		Line Extensions	6/30/2001	SL / N/A	40.0000	102,894.68	0.00	19,292.78	2,572.37	21,865.15
WDCWD20301030		Line Extensions	6/30/2003	SL / N/A	40.0000	63,822.97	0.00	10,371.21	1,595.57	11,966.78
WDCWD20301031		Line Extensions	6/30/2004	SL / N/A	40.0000	29,781.42	0.00	4,094.97	744.54	4,839.51
WDCWD20301032		Line Extension-Mt Zion Road	1/31/2006	SL / N/A	40.0000	10,744.94	0.00	1,320.72	268.62	1,589.34
WDCWD20301033		Line Extension-Woods Road	11/30/2006	SL / N/A	40.0000	11,229.55	0.00	1,146.35	280.74	1,427.09
WDCWD20301007		KIA 2005 Transmission & Distribution Mains	8/15/2007	SL / N/A	40.0000	277,687.54	0.00	23,719.15	6,942.19	30,661.34
WDCWD20301007		Old Lyddane Bridge Rd Trans & Dist Mains	8/15/2007	SL / N/A	40.0000	4,818.29	0.00	411.57	120.46	532.03

EIN/SSN: Applied For
01/01/2011 - 12/31/2011

WEST DAVIESS CO. WATER DISTRICT [0027800]
Depreciation Expense

3/30/2011
7:01:20PM

Sorted: General - GL asset acct.

01/01/2011 - 12/31/2011

Asset ID	S	Description	Date in Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
331										
WDCWD20301034		HWY 456 Trans and Distribution Mains	1/31/2008	SL / N/A	40.0000	5,886.64	0.00	429.25	147.17	576.42
WDCWD20301036		Keenland Tr. Trans. and Distribution Mains	6/30/2008	SL / N/A	40.0000	15,180.00	0.00	948.75	379.50	1,328.25
WDCWD20301037		Hayden Lane - Trans. and Distribution Mains	6/30/2009	SL / N/A	40.0000	6,596.99	0.00	247.38	164.92	412.30
WDCWD20301038		Graystone Estates - Trans and Distribution Mains	6/30/2009	SL / N/A	40.0000	5,525.00	0.00	207.20	138.13	345.33
WDCWD20301039		Graystone Estates Trans and Dist. Mains	6/30/2010	SL / N/A	40.0000	5,973.50	0.00	74.67	149.34	224.01
Subtotal: 331						4,139,754.86	0.00	1,689,651.24	83,353.33	1,773,004.57
		Less dispositions and exchanges:				0.00	0.00	0.00	0.00	0.00
Net for: 331						4,139,754.86	0.00	1,689,651.24	83,353.33	1,773,004.57
334										
WDCWD20304006		Meter Installations	7/1/1974	SL / N/A	70.0000	21,317.33	0.00	11,115.35	304.53	11,419.88
WDCWD20304007		Meter Installations	7/1/1975	SL / N/A	70.0000	25,204.01	0.00	12,782.13	360.06	13,142.19
WDCWD20304008		Meter Installations	7/1/1976	SL / N/A	70.0000	12,413.98	0.00	6,118.23	177.34	6,295.57
WDCWD20304009		Meter Installations	7/1/1977	SL / N/A	70.0000	17,258.59	0.00	8,259.43	246.55	8,505.98
WDCWD20304010		Meter Installations	7/1/1978	SL / N/A	70.0000	16,495.99	0.00	7,658.95	235.66	7,894.61
WDCWD20304011		Meter Installations	7/1/1979	SL / N/A	70.0000	80,563.14	0.00	36,253.35	1,150.90	37,404.25
WDCWD20304012		Meter Installations	7/1/1980	SL / N/A	70.0000	461.82	0.00	201.30	6.60	207.90
WDCWD20304013		Meter Installations	7/1/1981	SL / N/A	70.0000	31,771.04	0.00	13,389.17	453.87	13,843.04
WDCWD20304014		Meter Installations	7/1/1982	SL / N/A	70.0000	41,164.67	0.00	16,759.99	588.07	17,348.06
WDCWD20304015		Meter Installations	7/1/1983	SL / N/A	70.0000	94,262.93	0.00	37,031.78	1,346.61	38,378.39
WDCWD20304016		Meter Installations	7/1/1984	SL / N/A	70.0000	21,130.04	0.00	7,999.29	301.86	8,301.15
WDCWD20304017		Meter Installations	7/1/1985	SL / N/A	70.0000	42,140.85	0.00	15,351.26	602.01	15,953.27
WDCWD20304018		Meter Installations	7/1/1986	SL / N/A	70.0000	55,908.20	0.00	19,567.90	798.69	20,366.59
WDCWD20304019		Meter Installations	7/1/1987	SL / N/A	40.0000	33,192.35	0.00	19,500.53	829.81	20,330.34
WDCWD20304020		Meter Installations	7/1/1988	SL / N/A	40.0000	54,021.06	0.00	30,386.92	1,350.53	31,737.45
WDCWD20304021		Meter Installations	6/30/1989	SL / N/A	40.0000	24,130.84	0.00	12,970.31	603.27	13,573.58
WDCWD20304022		Meter Installations	6/30/1990	SL / N/A	40.0000	20,154.74	0.00	10,329.33	503.87	10,833.20
WDCWD20304023		Meter Installations	6/30/1991	SL / N/A	40.0000	21,703.05	0.00	10,580.31	542.58	11,122.89
WDCWD20304024		Meter Installations	6/30/1992	SL / N/A	40.0000	30,629.72	0.00	14,166.19	765.74	14,931.93
WDCWD20304025		Meter Installations	6/30/1993	SL / N/A	40.0000	31,425.97	0.00	13,748.87	785.65	14,534.52
WDCWD20304026		Meter Installations	6/30/1994	SL / N/A	40.0000	51,553.39	0.00	21,265.70	1,288.83	22,554.53
WDCWD20304027		Meter Installations	6/30/1995	SL / N/A	40.0000	36,658.68	0.00	14,205.28	916.47	15,121.75
WDCWD20304028		Meter Installations	6/30/1996	SL / N/A	40.0000	46,166.55	0.00	16,735.32	1,154.16	17,889.48
WDCWD20304029		Meter Installations	6/30/1997	SL / N/A	40.0000	36,172.04	0.00	12,208.05	904.30	13,112.35
WDCWD20304030		Meter Installations	6/30/1998	SL / N/A	40.0000	32,876.12	0.00	10,273.75	821.90	11,095.65
WDCWD20304031		8" Meter for Parrish Avenue Pump Station	6/30/1998	SL / N/A	40.0000	6,108.24	0.00	1,908.87	152.71	2,061.58
WDCWD20304032		Meter Installations	6/30/1999	SL / N/A	40.0000	38,452.62	0.00	11,055.18	961.32	12,016.50
WDCWD20304033		Meter Installation	6/30/2000	SL / N/A	40.0000	43,281.52	0.00	11,361.42	1,082.04	12,443.46
WDCWD20304034		Meter Installations	6/30/2001	SL / N/A	40.0000	80,003.08	0.00	19,000.76	2,000.08	21,000.84
WDCWD20304035		Meter Installation	6/30/2002	SL / N/A	40.0000	70,637.17	0.00	15,010.41	1,765.93	16,776.34
WDCWD20304036		Meter Installation	6/30/2003	SL / N/A	40.0000	44,767.24	0.00	8,393.85	1,119.18	9,513.03
WDCWD20304037		Meter Installations	7/1/2004	SL / N/A	40.0000	45,311.18	0.00	7,363.07	1,132.78	8,495.85
WDCWD20304038		Meter Installation	6/30/2005	SL / N/A	40.0000	44,464.87	0.00	6,113.91	1,111.62	7,225.53
WDCWD20304039		Meter Installation	6/30/2006	SL / N/A	40.0000	46,656.85	0.00	5,248.89	1,166.42	6,415.31

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01/01/2011 - 12/31/2011

WEST DAVIESS CO. WATER DISTRICT [0027800]
Depreciation Expense

3/30/2011
7:01:20PM

Sorted: General - GL asset acct.

Financial

01/01/2011 - 12/31/2011

Asset ID	S	Description	Date in Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
334										
WDCWD20305022		Meters and install	6/30/2007	SL / N/A	40.0000	52,400.31	0.00	4,585.04	1,310.01	5,895.05
WDCWD20305023		Meter installation	6/30/2008	SL / N/A	40.0000	48,833.21	0.00	3,052.08	1,220.83	4,272.91
WDCWD20305024		Meter Installation	6/30/2009	SL / N/A	40.0000	43,338.88	0.00	1,625.21	1,083.47	2,708.68
WDCWD20305025		366 (3/4") Touch Read Meters	6/30/2009	SL / N/A	20.0000	34,541.94	0.00	2,590.65	1,727.10	4,317.75
WDCWD20305027		5 (1") Touch Read Meter	6/30/2009	SL / N/A	20.0000	807.32	0.00	60.56	40.37	100.93
WDCWD20305028		25 (1") Touch Read Meter Installed	6/30/2009	SL / N/A	20.0000	4,036.60	0.00	302.75	201.83	504.58
WDCWD20305029		1 (1 1/2") Touch Read Meter Installed	6/30/2009	SL / N/A	20.0000	758.71	0.00	56.91	37.94	94.85
WDCWD20305030		1 (6") Touch Read Meter Installed	6/30/2009	SL / N/A	20.0000	4,184.42	0.00	313.83	209.22	523.05
WDCWD20305031		4 (1 1/2") Touch Read Meters Installed	6/30/2009	SL / N/A	20.0000	1,546.42	0.00	115.98	77.32	193.30
WDCWD20305032		1 (4") Touch Read Meter Installed	6/30/2009	SL / N/A	20.0000	2,012.62	0.00	150.95	100.63	251.58
WDCWD20304005		METERS	7/1/1973	SL / N/A	70.0000	5,038.98	0.00	2,743.82	71.99	2,815.81
WDCWD20305033		METERS	6/30/2010	SL / N/A	20.0000	69,480.42	0.00	1,737.01	3,474.02	5,211.03
WDCWD20305034		METER INSTALLATION	6/30/2010	SL / N/A	20.0000	49,671.19	0.00	1,241.78	2,483.56	3,725.34
Subtotal: 334						1,615,110.89	0.00	482,891.62	39,570.23	522,461.85
		Less dispositions and exchanges:				0.00	0.00	0.00	0.00	0.00
		Net for: 334				1,615,110.89	0.00	482,891.62	39,570.23	522,461.85
335										
WDCWD20305001		Fire Hydrants	7/1/1986	SL / N/A	70.0000	7,526.96	0.00	2,634.48	107.53	2,742.01
WDCWD20305002		Fire Hydrants	7/1/1987	SL / N/A	40.0000	15,760.00	0.00	9,259.00	394.00	9,653.00
WDCWD20305003		Fire Hydrants	7/1/1988	SL / N/A	40.0000	12,248.97	0.00	6,889.95	306.22	7,196.17
WDCWD20305004		Fire Hydrants	6/30/1989	SL / N/A	40.0000	16,146.70	0.00	8,678.90	403.67	9,082.57
WDCWD20305005		Fire Hydrants	6/30/1990	SL / N/A	40.0000	6,063.92	0.00	3,107.80	151.60	3,259.40
WDCWD20305006		Fire Hydrants	6/30/1991	SL / N/A	40.0000	4,439.26	0.00	2,164.11	110.98	2,275.09
WDCWD20305007		Fire Hydrants	6/30/1992	SL / N/A	40.0000	11,800.00	0.00	5,457.50	295.00	5,752.50
WDCWD20305008		Fire Hydrants	6/30/1993	SL / N/A	40.0000	8,350.00	0.00	3,653.13	208.75	3,861.88
WDCWD20305009		Fire Hydrants	6/30/1994	SL / N/A	40.0000	4,470.00	0.00	1,843.88	111.75	1,955.63
WDCWD20305010		Fire Hydrants	6/30/1995	SL / N/A	40.0000	8,528.77	0.00	3,304.91	213.22	3,518.13
WDCWD20305011		Fire Hydrants	6/30/1996	SL / N/A	40.0000	10,500.00	0.00	3,806.25	262.50	4,068.75
WDCWD20305012		Fire Hydrants	6/30/1997	SL / N/A	40.0000	7,500.00	0.00	2,531.25	187.50	2,718.75
WDCWD20305013		Fire Hydrants	6/30/1998	SL / N/A	40.0000	6,000.00	0.00	1,875.00	150.00	2,025.00
WDCWD20305014		Fire Hydrants	6/30/1999	SL / N/A	40.0000	18,000.00	0.00	5,175.00	450.00	5,625.00
WDCWD20305015		Fire Hydrants	11/30/2001	SL / N/A	40.0000	1,995.28	0.00	453.08	49.88	502.96
WDCWD20305016		Fire Hydrants	9/3/2003	SL / N/A	40.0000	1,896.00	0.00	347.60	47.40	395.00
WDCWD20305017		Fire Hydrants	12/31/2003	SL / N/A	40.0000	19,500.00	0.00	3,412.50	487.50	3,900.00
WDCWD20305018		Hydrants	6/30/2004	SL / N/A	40.0000	12,000.00	0.00	1,950.00	300.00	2,250.00
WDCWD20305019		Hydrants	6/30/2005	SL / N/A	40.0000	11,679.55	0.00	1,605.95	291.99	1,897.94
WDCWD20305020		Hydrants	9/30/2006	SL / N/A	40.0000	2,566.70	0.00	272.72	64.17	336.89
WDCWD20305021		Hydrants	8/15/2007	SL / N/A	40.0000	18,400.00	0.00	1,571.67	460.00	2,031.67
WDCWD20305022		Keller Road Hydrant	12/31/2008	SL / N/A	40.0000	2,411.61	0.00	120.58	60.29	180.87
WDCWD20305023		Keenland Hydrant	6/30/2008	SL / N/A	40.0000	4,500.00	0.00	281.25	112.50	393.75
WDCWD20305023		Graystone Estates - Hydrant	6/30/2009	SL / N/A	40.0000	1,500.00	0.00	56.25	37.50	93.75
Subtotal: 335						213,783.72	0.00	70,452.76	5,263.95	75,716.71
		Less dispositions and exchanges:				0.00	0.00	0.00	0.00	0.00

WEST DAVIESS CO. WATER DISTRICT [0027800]
Depreciation Expense

Sorted: General - GL asset acct.

Financial

01/01/2011 - 12/31/2011

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
Net for: 335						213,783.72	0.00	70,452.76	5,263.95	75,716.71
339										
WDCWD30309001		Airport Storage Building	7/1/1984	SL / N/A	30.0000	12,919.33	0.00	11,411.96	430.64	11,842.60
WDCWD30309002		Office Building (Approx 55.622%)	6/1/1986	SL / N/A	30.0000	93,295.02	0.00	76,449.99	3,109.83	79,559.82
WDCWD30309004		Heater-A/C Unit (50%)	12/15/1992	SL / N/A	10.0000	1,138.00	0.00	1,138.00	0.00	1,138.00
WDCWD30309005		Fencing - Airport Storage	12/1/1982	SL / N/A	10.0000	4,980.00	0.00	4,980.00	0.00	4,980.00
WDCWD30309006		Heater	1/31/2001	SL / N/A	10.0000	990.00	0.00	981.75	8.25	990.00
WDCWD10014011		Repairs to Backhoe Building	12/15/2007	SL / N/A	20.0000	1,892.70	0.00	291.81	94.64	386.45
WDCWD30309007		Office Generator	6/15/2009	SL / N/A	10.0000	5,460.77	0.00	864.63	546.08	1,410.71
WDCWD30309008		Blacktop	5/22/2009	SL / N/A	10.0000	7,150.00	0.00	1,132.08	715.00	1,847.08
WDCWD30309009		Meter Shop Facility	6/30/2009	SL / N/A	20.0000	21,855.71	0.00	1,639.19	1,092.79	2,731.98
Subtotal: 339						149,681.53	0.00	98,889.41	5,997.23	104,886.64
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 339						149,681.53	0.00	98,889.41	5,997.23	104,886.64
340										
WDCWD30400001		Office Furniture	2/1/1969	SL / N/A	10.0000	170.35	0.00	170.35	0.00	170.35
WDCWD30400002		Office Equipment	7/1/1976	SL / N/A	10.0000	560.07	0.00	560.07	0.00	560.07
WDCWD30400004		Office Furniture	1/3/1986	SL / N/A	10.0000	2,465.95	0.00	2,465.95	0.00	2,465.95
WDCWD30400007		Office Furniture	6/30/1986	SL / N/A	10.0000	1,989.10	0.00	1,989.10	0.00	1,989.10
WDCWD30400012		Adler Typewriter (50%)	6/30/1991	SL / N/A	7.0000	210.00	0.00	210.00	0.00	210.00
WDCWD30400013		Adler Typewriter (50%)	6/30/1991	SL / N/A	7.0000	197.50	0.00	197.50	0.00	197.50
WDCWD30400014		File Cabinets (50%)	6/30/1991	SL / N/A	10.0000	384.48	0.00	384.48	0.00	384.48
WDCWD30400018		Adler 120PD+ #44879891 (45%)	9/13/1993	SL / N/A	5.0000	58.28	0.00	58.28	0.00	58.28
WDCWD30400021		10-Drawer Map File (45%)	3/15/1995	SL / N/A	7.0000	200.09	0.00	200.09	0.00	200.09
WDCWD30400025		Adler Calculator 120PD+ (45%)	8/31/1996	SL / N/A	3.0000	62.98	0.00	62.98	0.00	62.98
WDCWD30400026		Computer Battery Backup (50%)	10/31/1996	SL / N/A	5.0000	504.44	0.00	504.44	0.00	504.44
WDCWD30400027		SCADA Monitoring Equipment (50%)	9/30/1996	SL / N/A	5.0000	11,592.00	0.00	11,592.00	0.00	11,592.00
WDCWD30400029		2 Mahogany Desks (45%)	2/15/1997	SL / N/A	7.0000	135.00	0.00	135.00	0.00	135.00
WDCWD30400030		Colorado T300 Tape Drive w/Backup Tape (5)	5/31/1998	SL / N/A	5.0000	97.50	0.00	97.50	0.00	97.50
WDCWD30400031		Muzak Equipment (45%)	6/30/1998	SL / N/A	5.0000	207.78	0.00	207.78	0.00	207.78
WDCWD30400032		Altos 930 Computer System (50%)	8/31/1998	SL / N/A	5.0000	3,197.50	0.00	3,197.50	0.00	3,197.50
WDCWD30406004		Desk	4/15/2000	SL / N/A	7.0000	135.00	0.00	135.00	0.00	135.00
WDCWD30406006		Computer (1/2 Interest)	10/15/2002	SL / N/A	5.0000	496.00	0.00	496.00	0.00	496.00
WDCWD30406007		Printer with Bar Code Chip (1/2 Interest)	11/30/2002	SL / N/A	5.0000	909.13	0.00	909.13	0.00	909.13
WDCWD30406008		Floor Safe	8/1/2004	SL / N/A	7.0000	215.18	0.00	197.25	17.93	215.18
WDCWD30406009		2 Acer Computer	9/15/2004	SL / N/A	5.0000	1,090.00	0.00	1,090.00	0.00	1,090.00
WDCWD30406010		Xerox Copier	9/30/2004	SL / N/A	7.0000	624.50	0.00	557.56	66.94	624.50
WDCWD30406012		Printer	3/31/2006	SL / N/A	5.0000	347.50	0.00	330.13	17.37	347.50
WDCWD30406013		Bank Draft Software	9/30/2006	SL / N/A	5.0000	547.50	0.00	465.38	82.12	547.50
WDCWD30406015		File Cabinet for Cards	10/15/2006	SL / N/A	7.0000	249.50	0.00	151.47	35.64	187.11
WDCWD30406016		Fax Machine	6/30/2007	SL / N/A	5.0000	89.99	0.00	63.00	18.00	81.00
WDCWD30406017		Phone System	1/15/2007	SL / N/A	10.0000	1,503.45	0.00	601.40	150.35	751.75
WDCWD30406018		(3) Computers	8/31/2007	SL / N/A	5.0000	1,119.00	0.00	746.00	223.80	969.80
WDCWD30406019		File Cabinet	8/31/2007	SL / N/A	7.0000	1,395.00	0.00	664.30	199.29	863.59

EIN/SSN: Applied For
01/01/2011 - 12/31/2011

WEST DAVIESS CO. WATER DISTRICT [0027800]
Depreciation Expense

3/30/2011
7:01:20PM

Sorted: General - GL asset acct.

Financial
01/01/2011 - 12/31/2011

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
340										
WDCWD30406020		Computer	3/31/2008	SL / N/A	5.0000	388.00	0.00	213.40	77.60	291.00
WDCWD30406021		File Cabinet	12/31/2008	SL / N/A	5.0000	489.00	0.00	195.60	97.80	293.40
WDCWD30406026		Touchread Software	4/15/2010	SL / N/A	5.0000	750.00	0.00	112.50	150.00	262.50
WDCWD30406027		Touchread Handhelds	5/15/2010	SL / N/A	5.0000	4,013.00	0.00	535.07	802.60	1,337.67
Subtotal: 340						36,394.77	0.00	29,496.21	1,939.44	31,435.65
		Less dispositions and exchanges:				0.00	0.00	0.00	0.00	0.00
Net for: 340						36,394.77	0.00	29,496.21	1,939.44	31,435.65
341										
WDCWD30401005		2001 GMC 1500	11/8/2000	SL / N/A	5.0000	19,231.57	0.00	19,231.57	0.00	19,231.57
WDCWD30401006		2002 CHEVY SILVERADO PU MAROON	1/15/2002	SL / N/A	5.0000	21,396.00	0.00	21,396.00	0.00	21,396.00
WDCWD30401007		2003 CHEVY TRUCK SILVERADO RED	9/8/2003	SL / N/A	5.0000	14,473.00	0.00	14,473.00	0.00	14,473.00
WDCWD30401008		2006 CHEVY TRUCK COLORADO RED	4/15/2006	SL / N/A	5.0000	11,922.00	0.00	11,325.90	596.10	11,922.00
Subtotal: 341						67,022.57	0.00	66,426.47	596.10	67,022.57
		Less dispositions and exchanges:				0.00	0.00	0.00	0.00	0.00
Net for: 341						67,022.57	0.00	66,426.47	596.10	67,022.57
343										
WDCWD30403001		Pipe Locator	6/30/1989	SL / N/A	5.0000	350.00	0.00	350.00	0.00	350.00
WDCWD30406022		Portable Bench	2/15/2009	SL / N/A	7.0000	539.55	0.00	141.31	77.08	218.39
WDCWD30406023		MeterBench	5/15/2009	SL / N/A	20.0000	6,322.50	0.00	526.88	316.13	843.01
WDCWD30406024		Pressure Logger	12/15/2009	SL / N/A	7.0000	236.70	0.00	36.63	33.81	70.44
WDCWD30406025		ICE MAKER	8/15/2010	SL / N/A	7.0000	1,192.50	0.00	70.98	170.36	241.34
Subtotal: 343						8,641.25	0.00	1,125.80	597.38	1,723.18
		Less dispositions and exchanges:				0.00	0.00	0.00	0.00	0.00
Net for: 343						8,641.25	0.00	1,125.80	597.38	1,723.18
345										
WDCWD30405001		Power-Operated Equipment	2/1/1969	SL / N/A	12.0000	353.50	0.00	353.50	0.00	353.50
WDCWD30405003		8 HP Motor	6/30/1989	SL / N/A	5.0000	441.00	0.00	441.00	0.00	441.00
WDCWD30405004		Concrete Saw (50%)	6/30/1991	SL / N/A	7.0000	447.75	0.00	447.75	0.00	447.75
WDCWD30405005		Stihl Chainsaw (45%)	8/4/1995	SL / N/A	7.0000	112.47	0.00	112.47	0.00	112.47
WDCWD30405006		Riding Mower (45%)	6/15/1998	SL / N/A	7.0000	450.00	0.00	450.00	0.00	450.00
WDCWD30405007		Water Pump (45%)	12/15/1999	SL / N/A	7.0000	247.48	0.00	247.48	0.00	247.48
WDCWD30405008		Pump	2/15/2000	SL / N/A	7.0000	247.48	0.00	247.48	0.00	247.48
WDCWD30405009		Kubota Backhoe	11/15/2004	SL / N/A	10.0000	7,679.97	0.00	4,736.00	768.00	5,504.00
WDCWD30405010		Backhoe (50%)	4/19/2005	SL / N/A	10.0000	24,595.15	0.00	13,937.28	2,459.52	16,396.80
WDCWD30405012		2006 Trailer for Mower(45%)	5/15/2006	SL / N/A	7.0000	471.60	0.00	314.39	67.37	381.76
WDCWD30403002		Pump Station Generator	7/31/2009	SL / N/A	10.0000	34,833.65	0.00	4,934.77	3,483.37	8,418.14
WDCWD30405011		UTILITY TRAILER	3/31/2010	SL / N/A	7.0000	202.50	0.00	21.70	28.93	50.63
WDCWD30405013		KAWASAKI MOWER	4/15/2010	SL / N/A	7.0000	2,899.47	0.00	310.66	414.21	724.87
Subtotal: 345						72,982.02	0.00	26,554.48	7,221.40	33,775.88
		Less dispositions and exchanges:				0.00	0.00	0.00	0.00	0.00

EIN/SSN: Applied For
01/01/2011 - 12/31/2011

WEST DAVIESS CO. WATER DISTRICT [0027800]

3/30/2011
7:01:20PM

Depreciation Expense

Sorted: General - GL asset acct.

Financial

01/01/2011 - 12/31/2011

Asset ID	S	Description	Date in Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
Net for: 345						72,982.02	0.00	26,554.48	7,221.40	33,775.88
346										
WDCWD30406001		7 Radios (50%)	6/30/1989	SL / N/A	5.0000	3,941.00	0.00	3,941.00	0.00	3,941.00
WDCWD30406002		Radio-MTX 800 (45%)	12/15/1992	SL / N/A	5.0000	440.89	0.00	440.89	0.00	440.89
WDCWD30406003		Radio & Charger (45%)	4/30/1996	SL / N/A	3.0000	67.50	0.00	67.50	0.00	67.50
Subtotal: 346						4,449.39	0.00	4,449.39	0.00	4,449.39
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 346						4,449.39	0.00	4,449.39	0.00	4,449.39
Subtotal:						9,034,977.48	0.00	2,950,553.94	210,079.93	3,160,633.87
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Grand Totals:						9,034,977.48	0.00	2,950,553.94	210,079.93	3,160,633.87

West Daviess County Water District
New Meter Installation Calculation
December 31, 2010

JG 3/10/2011

Situation: 1.) Inventory was reduced by 4 (3/4" meters) @ 85.00, which was charged to an expense account.
2.) 652 various size meters were bought and replaced old meters. These were not included in inventory and were expensed when bought.
The total 656 meters needs to be capitalized.
Old meters average \$32.00 for all sizes.

New Meters	4933.81	Count	Unit Price	Total	
1.) 3/4"		4	85.00	340.00	340.00 These four came from inventory and the rest was purchased during 2010
2.)					
3/4 SR Meter		46	83.00	3,818.00	
2" SR Meters		3	618.14	1,857.42	
4" OMNI Meter		1	1,770.00	1,770.00	
1 1/2"		3	66.00	198.00	
1" Conversion F		36	68.00	2,488.00	
2" Conversion F		1	70.00	70.00	
1 1/2" OMNI Me		2	667.25	1,334.50	
3/4" SR Meter		500	85.00	42,500.00	
1 1/2" Conversk		4	61.57	248.28	
1 1/2" OMNI Met		1	667.23	667.23	
2" SR Meters		2	618.14	1,238.28	
1 1/2" Convers		3	68.00	198.00	
2" Turbo Meter		1	528.00	528.00	519 were replacement meters
1" Conversion F		5	58.00	290.00	77 meters were new (for new neighborhoods etc)
3/4" SR Meter		42	85.00	3,570.00	656

519 were replacement meters
77 meters were new (for new neighborhoods etc)
656

7,844.00 This much was already coded to 334 by Keith
83,032.71 This much was coded to 620-5 by Keith
60,678.71

#	Cost	Divided by 32 = # of Meters	Acc Dep 12/31/2009	Acc Dep 12/31/2010	Difference divided by 2	Acc Dep 6/30/2010
1	1,918.17	60	1,061.81	1,066.99	13.09	1,075.30
2	9,875.56	184	3,147.75			3,189.72
		243				4,265.02
3	15,790.88	493	8,234.03			8,348.83
new 3	10,753.00	330				5,675.00
new 3	5,038.98	379				2,671.83

Divided by 493.47 Unit Acc dep 18.91
Acc Dep for 336 units 5,675.00

2,671.83 Beg 6/30/10 ACC DEP

This line shows the asset that I added back to the depreciation schedule. Line 42 is only partially disposed

AJE:					
334-G Meter and meter installation (new)	61,638.42			18,643.73	
108-G Acc Depreciation	9,940.02			9,940.02	
334-G Meter and meter installation (old)			18,543.73		
620-5 Material and supplies expense			53,032.71		

Took WDCWD20304004 and WDCWD20304004 off the books in full. Partially disposed of WDCWD20304005 by creating a new asset for \$5,038.98 with accum depr of \$2,707.93.

When keying the new meters in the Fixed Asset program, \$69,403.74 should be entered as the cost which is:

in AJE 53,032.71 which was coded to expense (cell J52)
out in AJE 7,844.00 which was coded to 334 (cell J51)
in AJE 8,603.71 Book value of old meters (cell K49)
480.00 69,480.42 Enter as one asset

Another asset should be set up in the Fixed Asset Software for the installation of those new meters.
The amount is what fill the 334 for 2010 minus the 7,844.00 above which has already been considered.

57,615.19
7,844.00
49,771.19 Enter as another asset
4870.00

There are also additional new meters in this number, not just installation charges.

West Daviess County Water District

**Proposed Tariff
STRIKETHROUGH**

FOR West Daviess County, Kentucky
Community, Town or City

P S C KY NO. 1

Original SHEET NO. 1

CANCELLING P.S C KY NO. _____

SHEET NO. _____

West Daviess County Water District
(Name of Utility)

RATES

Monthly Rates

Customer Charge

5/8" X 3/4" Meters	\$1.49 per month	\$3.25 per month
1" Meters	3.73 per month	4.55 per month
1 1/2" Meters	7.46 per month	5.85 per month
2" Meters	14.93 per month	9.43 per month
3" Meters	14.93 per month	35.75 per month
4" Meters	14.93 per month	45.50 per month
6" Meters	14.93 per month	68.25 per month
8" Meters	14.93 per month	94.25 per month

Usage Charge

First 20,000 gallons	\$3.50 per 1,000 gallons	\$4.08 per 1,000 gallons
Over 20,000 gallons	2.73 per 1,000 gallons	3.00 per 1,000 gallons

DATE OF ISSUE _____
Month / Date / Year

DATE EFFECTIVE _____
Month / Date / Year

ISSUED BY AM Thompson
(Signature of Officer)

TITLE Board Chairman

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. _____ DATED _____

West Daviess County Water District

Proposed Tariff

FOR West Daviess County, Kentucky
Community, Town or City

P S C. KY. NO. 1

1st Revised SHEET NO. 1

CANCELLING P S.C. KY. NO. 1

Original SHEET NO. 1

West Daviess County Water District
(Name of Utility)

RATES

Monthly Rates

Customer Charge

5/8" X 3/4" Meters	\$3.25 per month
1" Meters	4.55 per month
1 1/2" Meters	5.85 per month
2" Meters	9.43 per month
3" Meters	35.75 per month
4" Meters	45.50 per month
6" Meters	68.25 per month
8" Meters	94.25 per month

Usage Charge

First 20,000 gallons	\$4.08 per 1,000 gallons
Over 20,000 gallons	3.00 per 1,000 gallons

DATE OF ISSUE _____
Month / Date / Year

DATE EFFECTIVE _____
Month / Date / Year

ISSUED BY AM Thompson
(Signature of Officer)

TITLE Board Chairman

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO _____ DATED _____