

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF WEBSTER COUNTY)
WATER DISTRICT FOR RATE ADJUSTMENT) CASE NO. 2015-00065
PURSUANT TO 807 KAR 5:076)

NOTICE OF FILING OF COMMISSION STAFF RESPONSE

Notice is hereby given that, in response to Webster County Water District's ("Webster County") request for a copy of the depreciation spreadsheet prepared by Commission Staff, the attached schedules are filed in the record in the above-styled proceeding. During Commission Staff's limited financial review of Webster County's operations, they obtained a depreciation schedule from Webster County that included all plants in service as of December 31, 2014. The 2014 Depreciation Schedule is contained in Appendix A of this response.

Commission Staff used information from the 2014 Depreciation Schedule obtained from Webster County while preparing the pro forma depreciation adjustments described in the Staff Report that was entered into the record on May 28, 2015.¹ Commission Staff has prepared a schedule which summarizes the information appearing on the 2014 Depreciation Schedule obtained from Webster County that was used in developing the pro forma depreciation amounts in the Staff Report. The schedule is contained in Appendix B of this response.

DATED **JUN 19 2015**

cc: Parties of Record



Jeff Derouen
Executive Director
Public Service Commission
P.O. Box 615
Frankfort, KY 40602

¹ See Staff Report (Ky. PSC May 28, 2015) at 9-10.

APPENDIX A

APPENDIX TO A FILING OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2015-00065 DATED **JUN 19 2015**

WEBSTER COUNTY WATER DISTRICT
DEPRECIATION SCHEDULE

DESCRIPTION	DATE IN SERVICE	METHOD	LIFE	COST OR BASIS	12/31/13	2014	12/31/14
					ACCUMULATED DEPRCIATION	DEPRECIATION	ACCUMULATED DEPRECIATION
<u>A-LAND & RIGHTS -SOURCE OF SUPPLY (303-0002)</u>							
WELL PROPERTY	07/01/94	N/A	N/A	4,132.00			
EASEMENTS	12/12/02	N/A	N/A	660.00			
EASEMENTS	06/30/03	N/A	N/A	1,431.00			
EASEMENTS	06/30/04	N/A	N/A	444.00			
EASEMENTS	11/08/05	N/A	N/A	180.00			
EASEMENTS	04/21/06	N/A	N/A	924.00			
CHRIS MITCHELL PROPERTY	06/30/11	N/A	N/A	1,325.00			
TOTAL (303-0002)				<u>9,096.00</u>			
<u>B-LAND-WATER TREATMENT PLANT (303-0003)</u>							
303.3 LAND	07/01/81	N/A	N/A	27,371.00			
LAND & LAND RIGHTS	07/01/93	N/A	N/A	251.00			
LAND-STAGE 1	11/15/93	N/A	N/A	1,500.00			
LAND & RIGHT OF WAY	05/28/95	N/A	N/A	29,200.00			
LAND FOR SLURRY PIT	02/23/98	N/A	N/A	30,829.80			
WHITEOAK EASEMENT	10/31/01	N/A	N/A	14.00			
LOT-DARREN & MOL	03/01/03	N/A	N/A	5,019.00			
NET FOR B-LAND-WATER TREATMENT (303-0003)				<u>94,184.80</u>			
<u>C-LAND-TRANS & DISTRIBUTION (303-0004)</u>							
303.4 LAND	07/01/91	N/A	N/A	4,636.00			
LAND & RIGHTS	04/05/95	N/A	N/A	6,709.00			
EASEMENT-DISTRIBUTION	02/07/95	N/A	N/A	228.00			
EASEMENT	09/11/03	N/A	N/A	167.68			
NET FOR C-LAND-TRANS & DISTRIBUTION (303-0004)				<u>11,740.68</u>			
<u>D-LAND-OFFICE (303-0005)</u>							
LAND-OFFICE BUILDING	06/19/03	N/A	N/A	7,000.00			
NET FOR D-LAND-OFFICE (303-0005)				<u>7,000.00</u>			
<u>E-STRUCTURES & IMPROVES-SOURCE OF SUPPLY (304-0002)</u>							

304.2 STRUCTURES & IMPROVEMENTS	07/01/81	N/A	N/A	50,000.00	32,500.00	1,000.00	33,500.00
PUMPSITE IMPROVEMENTS	07/01/94	N/A	N/A	6,546.85	4,255.48	218.23	4,473.71
PUMP STATION STRUCTURE	07/01/94	N/A	N/A	1,864.69	1,212.12	62.16	1,274.28
PUMP STATION STRUCTURE	07/01/94	N/A	N/A	5,853.66	3,804.84	195.12	3,999.96
SPECS	07/01/04	N/A	N/A	3.95	3.95	-	3.95

NET FOR E-STRUCTURES & IMPROVE-SOURCE OF SUPPLY (304-0002) 64,269.15 41,776.39 1,475.51 43,251.90

F-STRUCTURES & IMPROVE-WATER TREATMENT(304-0003)

STRUCTURE & IMPROVEMENTS	07/01/81	SL	30	543,831.00	543,831.00		543,831.00
STORAGE TRAILER	07/01/88	SL	10	1,795.15	1,795.15		1,795.15
STRUCTURE & IMPROVEMENTS	12/01/89	SL	10	5,000.00	5,000.00		5,000.00
IMPROVEMENTS	07/01/93	SL	30	7,479.29	5,110.85	249.31	5,360.16
PLANT ROOF	07/01/94	SL	10	4,992.50	4,992.50		4,992.50
ROOF-WATER TREATMENT	06/09/95	SL	20	9,829.35	9,133.15	491.47	9,624.62
A/C-WATER TREATMENT	05/30/95	SL	10	1,082.95	1,082.95		1,082.95
ROAD & SLUDGE PIT	06/30/04	SL	20	3,234.73	1,617.40	161.74	1,779.14
NEW ROOF	01/01/14	SL	15	11,850.00	-	790.00	790.00
INTERCONNECT PROJECT	06/30/14	SL	20	1,905.00	-	47.63	47.63
PHASE III UPGRADE	06/30/14	SL	20	37,335.00	-	933.38	933.38

NET FOR F-STRUCTURE & IMPROVE-WATER TREATMENT (304-0003) 628,334.97 572,563.00 2,673.53 575,236.53

G-STRUCTURES & IMPROVEMENTS-OFFICE (304-0005)

BUILDING	07/01/89	SL	30	33,828.00	27,626.20	1,127.60	28,753.80
PLANT DOORS	11/03/00	SL	10	3,685.48	3,685.48	-	3,685.48
NEW OFFICE BUILDING	06/30/03	SL	30	142,275.00	49,796.25	4,742.50	54,538.75
SLUDGE PIT	06/30/04	SL	20	16,427.50	8,213.76	821.38	9,035.14
ROOF	06/05/09	SL	15	5,800.00	1,740.02	386.67	2,126.69
PROPERTY-RITZ ROAD	09/21/09	SL		517.50	-		-
IMPROVEMENTS	06/30/10	SL	10	25,730.00	9,005.50	2,573.00	11,578.50
PUMP STATIN DEED	06/30/11	SL	10	44.00	11.00	4.40	15.40
SEAL & STRIPE PARKING LOT	06/30/14	SL	7	4,285.00	-	306.07	306.07

NET FOR G-STRUCTURES & IMPROVEMENTS-OFFICE (304-0005) 232,592.48 100,078.21 9,961.62 110,039.83

H-STRUCTURE & IMPROVEMENTS-TRANS & DIST (304-0006)

STRUCTURES & IMPROVEMENTS	07/01/81	SL	50	5,870.11	3,815.56	117.41	3,932.97
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NET FOR H-STRUCTURE & IMPROVEMENTS-TRANS & DIST (304-0006) 5,870.11 3,815.56 117.41 3,932.97

I-STRUCTURES & IMPROVEMENTS-RIVER INTAKE (304-0007)

RIVER INTAKE STRUCTURE	04/01/99	SL	50	898,289.00	264,995.26	17,965.78	282,961.04
PLANT STRUCTURE	05/09/00	SL	50	4,449,874.00	1,216,298.89	88,997.48	1,305,296.37

PLANT EQUIPMENT	05/09/00 SL	10	44,673.00	44,673.00	-	44,673.00
RAW WATER INTAKE	05/05/00 SL	50	28,975.00	7,919.83	579.50	8,499.33
RIVER INTAKE	05/09/00 SL	50	139,122.00	38,026.68	2,782.44	40,809.12
METAL ROOF	12/12/02 SL	10	1,850.00	1,850.00	-	1,850.00
RIVER INTAKE	12/15/04 SL	50	5,831.00	1,166.20	116.62	1,282.82
RIVER INTAKE	06/30/05 SL	50	69,145.63	11,754.74	1,382.91	13,137.65
AIR CONDITIONER	06/30/08 SL	15	2,352.00	862.40	156.80	1,019.20
REHAB MT PLEASANT TANK	06/30/11 SL	50	88,182.85	4,409.13	1,763.65	6,172.78

NET FOR I-STRUCTURES & IMPROVEMENTS-RIVER INTAKE(304-0007) 5,728,294.48 1,591,956.13 113,745.18 1,705,701.31

J-STRUCTURES & IMPROVEMENTS-PUMPING (304-0007)

PUMP STATION-S	11/15/93 SL	30	248,056.17	166,427.34	8,268.54	174,695.88
PUMP STATION-C	08/15/93 SL	30	148,946.18	101,173.02	4,964.87	106,137.89
HEATER	01/31/00 SL	10	1,441.24	1,441.24	-	1,441.24
STRAEFFER PUMP	06/28/02 SL	10	11,303.00	11,303.00	-	11,303.00
SPECIALTY EQUIPMENT	07/12/02 SL	10	13,168.28	13,168.28	-	13,168.28
PUMP STATION-RITZ ROAD	10/14/09 SL	30	119,229.55	17,884.44	3,974.32	21,858.76
TANK PAINTING	11/19/09 SL	15	199,470.40	61,101.14	13,928.03	75,029.17

NET FOR J-STRUCTURES & IMPROVEMENTS-PUMPING (304-0007) 741,614.82 372,498.46 31,135.76 403,634.22

K-SUPPLY MAIN/INTERCONNECT (309-0002)

309.2 SUPPLY MAIN	07/08/81 SL	50	61,190.00	39,773.50	1,223.80	40,997.30
PROVIDENCE INTERCONNECT	12/01/97 SL	50	47,571.88	15,302.33	951.44	16,253.77
SUPPLY MAINS	06/30/98 SL	10	35,380.87	35,380.87	-	35,380.87
RAW WATER INTAKE	04/01/99 SL	50	220,481.00	65,041.89	4,409.62	69,451.51
SUPPLY MAINS	06/30/07 SL	50	4,043.34	525.66	80.87	606.53

NET FOR K-SUPPLY MAIN/INTERCONNECT 368,667.09 156,024.25 6,665.73 162,689.98

L-ELECTRIC PUMPING EQUIPMENT (311-0002)

ELECTRIC PUMPING EQUIPMENT	07/01/81 SL	50	7,600.00	4,940.00	152.00	5,092.00
NEW PUMP	07/01/87 SL	20	2,062.39	2,062.39	-	2,062.39
PUMPING EQUIPMENT	07/01/91 SL	50	2,915.74	2,915.74	-	2,915.74
PUMPING EQUIPMENT	07/01/92 SL	20	5,236.17	5,236.17	-	5,236.17
PUMPING EQUIPMENT	07/01/93 SL	20	7,639.59	7,639.59	-	7,639.59
PUMPS & INSTALLATION	07/01/94 SL	20	4,975.84	4,851.41	124.43	4,975.84
MOTOR-DIXON PUMP STATION	07/03/96 SL	10	1,750.94	1,750.94	-	1,750.94
JACUZZI PUMP	11/20/96 SL	10	2,936.13	2,936.13	-	2,936.13
CHEMICAL FEED PUMP	02/16/99 SL	10	580.00	580.00	-	580.00
MCC BUCKET	08/13/99 SL	10	2,842.00	2,842.00	-	2,842.00
MOTOX PROTECTOR	08/13/99 SL	10	426.00	426.00	-	426.00
EQUIPMENT	09/09/99 SL	10	405.00	405.00	-	405.00
CL2 DETECTOR	08/13/99 SL	10	1,322.00	1,322.00	-	1,322.00
PUMP MOTOR	02/10/00 SL	10	3,367.31	3,367.31	-	3,367.31

PUMP MOTOR	03/11/02 SL	10	8,942.52	8,942.52	-	8,942.52
FLOW METER	02/18/03 SL	10	859.90	859.90	-	859.90
EQUIPMENT	03/12/04 SL	10	1,430.48	1,430.48	-	1,430.48
PUMPING EQUIPMENT	06/30/06 SL	10	14,691.91	11,018.92	1,469.19	12,488.11
PUMPING EQUIPMENT	06/30/07 SL	10	12,868.67	8,364.65	1,286.87	9,651.52
PUMP & INTAKE	06/30/08 SL	10	7,096.22	3,902.91	709.62	4,612.53
PUMPING EQUIPMENT	06/30/12 SL	10	35,503.94	5,325.58	3,550.39	8,875.97
PUMP & LABOR	01/01/14 SL	10	25,135.83	-	2,513.58	2,513.58
HIGH SERVICE PUMP	01/01/14 SL	10	7,733.42	-	773.42	773.42
MOTOR PUMPING EQUIPMENT	01/01/14 SL	10	25,340.00	-	2,534.00	2,534.00
60 & 30 HP MOTORS	06/30/14 SL	10	19,046.10	-	952.31	952.31
PUMP REPAIRS	06/30/14 SL	10	28,896.00	-	1,444.80	1,444.80

NET FOR L-ELECTRIC PUMPING EQUIPMENT (311-0002)

231,604.10	81,119.64	15,510.61	96,630.25
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M-WATER TREATMENT EQUIPMENT (320-0003)

102,507.12	102,507.12	-	102,507.12
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N-RESERVOIRS & STANDPIPES (330-0004)

DISTRICT RESERV & STANDPIPES	07/01/81 SL	50	316,687.00	205,846.55	6,333.74	212,180.29
TANK PAINTING	07/01/90 SL	10	28,378.02	28,378.02	-	28,378.02
TANK PAINTING	07/01/91 SL	10	56,177.96	56,177.96	-	56,177.96
TANK-STAGE 1	11/15/93 SL	50	320,611.17	129,313.10	6,412.22	135,725.32
TANK-STAGE 1	07/01/94 SL	50	28,494.70	11,112.86	569.89	11,682.75
300,000 GAL ELEVATED TANK	10/31/96 SL	50	403,719.81	138,610.53	8,074.40	146,684.93
545,000 GAL GROUND TANK	09/30/96 SL	50	264,143.46	91,129.51	5,282.87	96,412.38
TOWER COVER	11/13/02 SL	10	1,950.00	1,950.00	-	1,950.00
HILL TANK	12/11/03 SL	50	21,245.00	4,284.41	424.90	4,709.31
HILL TANK	12/01/04 SL	50	487,628.24	97,525.60	9,752.56	107,278.16
HILL TANK	06/30/05 SL	50	66,729.05	11,343.95	1,334.58	12,678.53
TANK PAINTING	06/30/07 SL	50	195,693.18	24,461.62	3,913.86	28,375.48
DISTRIBUTION RES & STANDPIPES	12/31/09 SL	50	36,739.11	3,306.51	734.78	4,041.29
MIXING SYSTEM & REPAIRS	06/30/12 SL	50	220,859.54	6,625.78	4,417.19	11,042.97
PAINTING-300,000 ELEVATED TANK	01/01/14 SL	20	24,012.00	-	1,200.60	1,200.60

NET FOR N-RESERVOIRS & STANDPIPES (330-0004)

2,473,068.24	810,066.40	48,451.59	858,517.99
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O-TRANSMISSION & DISTRIBUTION MAINS (331-0004)

TRANS & DIST MAINS	07/01/81 SL	50	2,155,802.00	1,401,271.30	43,116.04	1,444,387.34
TRANS & DIST MAINS	11/30/84 SL	50	40,454.66	23,531.04	809.09	24,340.13
TRANS & DIST MAINS	07/01/85 SL	50	6,841.85	3,899.93	136.84	4,036.77
TRANS & DIST MAINS	07/01/88 SL	40	4,977.00	3,172.95	124.43	3,297.38
TRANS & DIST MAINS	07/01/89 SL	40	9,310.23	5,702.61	232.76	5,935.37
TRANS & DIST MAINS	07/01/90 SL	40	327,143.13	192,196.63	8,178.58	200,375.21
TRANS & DIST MAINS	07/01/91 SL	40	58,531.91	32,924.25	1,463.30	34,387.55
TRANS & DIST MAINS	07/01/92 SL	40	16,378.53	8,803.40	409.46	9,212.86
TRANS & DIST MAINS	07/01/93 SL	40	9,153.39	4,691.03	228.83	4,919.86
TRANS & DIST MAINS-NALLY	07/01/93 SL	40	4,790.28	2,455.07	119.76	2,574.83

TRANS & DIST MAINS-COSTAIN COAL	11/01/93 SL	40	28,978.92	14,610.16	724.47	15,334.63
TRANS & DIST MAINS-WALKER	06/01/93 SL	40	58,262.99	29,981.08	1,456.57	31,437.65
TRANS & DIST MAINS-CDBG	08/15/93 SL	40	439,743.55	224,452.46	10,993.59	235,446.05
MAINS-STAGE 1	11/15/93 SL	40	1,154,175.91	581,897.07	28,854.40	610,751.47
TRANS & DIST MAINS	07/01/94 SL	40	4,644.20	2,264.13	116.11	2,380.24
MAINS-CDBG	07/01/94 SL	40	406,384.61	198,112.58	10,159.62	208,272.20
WATERLINE-STAGE 1	07/01/94 SL	40	99,270.96	48,394.53	2,481.77	50,876.30
WATERLINE-STAGE WC	08/31/96 SL	40	38,088.62	16,505.14	952.22	17,457.36
43685 FT 12"	10/31/96 SL	40	777,781.69	333,797.94	19,444.54	353,242.48
3" AND 4" LINE EXT	06/30/98 SL	40	107,415.59	41,623.54	2,685.39	44,308.93
MAINS	12/31/99 SL	40	33,369.00	11,748.73	834.23	12,582.96
MAINS	12/31/00 SL	40	74,666.00	24,422.00	1,866.65	26,288.65
MAINS	06/30/01 SL	10	351,931.01	351,931.00	-	351,931.01
MAINS	06/30/02 SL	40	505,234.28	145,781.16	12,630.86	158,412.02
MAINS	06/30/03 SL	40	727,854.52	191,061.79	18,196.36	209,258.15
MAINS	06/30/04 SL	40	460,195.76	115,048.91	11,504.89	126,553.80
MAINS	06/30/05 SL	40	897,529.14	190,724.94	22,438.23	213,163.17
HWY 1525/120 MAINS	06/30/06 SL	40	434,938.44	81,550.95	10,873.46	92,424.41
MAINS	06/30/06 SL	40	52,095.61	9,593.43	1,302.39	10,895.82
MAINS	06/30/07 SL	40	93,209.24	15,146.48	2,330.23	17,476.71
MAINS	06/30/08 SL	40	602,350.24	82,823.18	15,058.76	97,881.94
HENDERSON RECONNECT	09/02/09 SL	40	54,455.48	6,126.26	1,361.39	7,487.65
MAINS	06/30/10 SL	40	33,587.47	2,938.91	839.69	3,778.60
MAINS-CARVILLE CLARK RD	06/30/11 SL	40	2,502.54	156.40	62.56	218.96
MAINS-NOBLE CROWLEY/JIM VILLINES RD	06/30/11 SL	40	16,664.84	1,041.55	416.62	1,458.17
MAINS-WILKERSON	01/01/14 SL	40	10,500.64	-	262.52	262.52
TURBIDIMETER	01/01/14 SL	40	11,115.00	-	277.88	277.88
CLEAN CALIBRATE	01/01/14 SL	40	1,340.53	-	33.51	33.51
MAINS	06/30/14 SL	40	3,627.47	-	49.09	49.09
NET FOR O-TRANS & DIST MAINS (331-0004)			<u>10,115,297.23</u>	<u>4,400,382.54</u>	<u>233,027.09</u>	<u>4,633,409.63</u>

P-METERS & INSTALLATION (334-0004)

NEW METERS	06/30/05 SL	10	20,433.81	17,368.73	2,043.38	19,412.11
NEW METERS	06/30/06 SL	10	27,273.37	20,455.04	2,727.34	23,182.38
NEW METERS	06/30/07 SL	10	24,488.00	15,917.20	2,448.80	18,366.00
NEW METERS	06/30/08 SL	10	252,745.73	139,010.15	25,274.57	164,284.72
NEW METERS	06/30/09 SL	10	159,380.14	71,721.05	15,938.01	87,659.06
NEW METERS	06/30/10 SL	10	27,097.21	9,484.02	2,709.72	12,193.74
NEW METERS	06/30/11 SL	10	58,134.52	14,533.63	5,813.45	20,347.08
NEW METERS	06/30/12 SL	10	9,938.16	1,490.72	993.82	2,484.54
NEW METERS	01/01/14 SL	10	17,691.60	-	1,769.16	1,769.16
NEW METERS	06/30/14 SL	10	35,030.40	-	1,751.52	1,751.52
NET FOR P-METERS & INSTALLATION (334-0004)			<u>632,212.94</u>	<u>289,980.54</u>	<u>61,469.77</u>	<u>351,450.31</u>

Q-HYDRANTS (335-0004)

HYDRANTS	07/01/91 SL	40	45,271.00	36,782.84	1,131.78	37,914.62
HYDRANTS	07/01/92 SL	40	580.00	311.75	14.50	326.25
HYDRANTS	11/15/93 SL	40	1,365.00	688.28	34.13	722.41
HYDRANTS	07/01/94 SL	40	1,346.00	656.18	33.65	689.83
HYDRANTS	12/03/95 SL	40	351.25	158.04	8.78	166.82
HYDRANTS	04/24/96 SL	40	3,708.44	1,637.88	92.71	1,730.59
HYDRANTS	12/01/99 SL	10	900.00	900.00	-	900.00
HYDRANTS	08/31/04 SL	40	2,157.16	539.30	53.93	593.23
HYDRANTS	06/30/05 SL	40	1,112.50	236.39	27.81	264.20
AUTO FLUSHER	07/19/09 SL	10	1,265.00	569.25	126.50	695.75
HYDRANTS	06/30/12 SL	10	1,699.78	254.96	169.98	424.94
HYDRANTS	06/30/14 SL	10	3,645.02	-	182.25	182.25
NET FOR Q-HYDRANTS (335-0004)			<u>63,401.15</u>	<u>42,734.87</u>	<u>1,876.02</u>	<u>44,610.89</u>

R-OTHER PLANT & MISC EQUIPMENT (339-0004)

PORTABLE SCALES	03/28/95 SL	10	295.00	295.00	-	295.00
CHLORINE DETECTOR	04/26/95 SL	10	1,622.24	1,622.24	-	1,622.24
W T PUMP	05/02/95 SL	10	3,025.00	3,025.00	-	3,025.00
HYDRO CLEANING SYSTEM	04/06/95 SL	10	1,148.90	1,148.90	-	1,148.90
MONITOR & TRIPOD	01/14/97 SL	10	3,882.24	3,882.24	-	3,882.24
S-20 WITH ALUMINUM	05/22/97 SL	10	903.73	903.73	-	903.73
UPS SYSTEM	07/31/97 SL	10	931.48	931.48	-	931.48
ANALOG MONITOR	12/26/01 SL	10	3,842.00	3,842.00	-	3,842.00
FLOURIDE PUMP & REPAIRS	06/30/05 SL	10	5,992.30	5,093.45	599.23	5,692.68
NET FOR R-OTHER PLANT & MISC EQUIPMENT (339-0004)			<u>21,642.89</u>	<u>20,744.04</u>	<u>599.23</u>	<u>21,343.27</u>

S-OFFICE FURNITURE & EQUIPMENT (340-0005)

FIRE EXTINGUISHERS	08/18/92 SL	5	278.95	278.95	-	278.95
END TABLES	10/27/93 SL	5	269.00	269.00	-	269.00
12 CHAIRS, TABLE	10/28/93 SL	5	2,669.10	2,669.10	-	2,669.10
4 DESKS	10/28/93 SL	5	1,874.95	1,874.95	-	1,874.95
3 CREDENZAS	10/28/93 SL	5	1,349.85	1,349.85	-	1,349.85
8 CHAIRS	10/28/93 SL	5	1,400.00	1,400.00	-	1,400.00
PRINT & FRAMING	10/29/93 SL	5	324.82	324.82	-	324.82
REFRIGERATOR	11/01/93 SL	5	510.00	510.00	-	510.00
BOOKCASES	12/10/93 SL	5	238.00	238.00	-	238.00
CHAIR & HAT TREE	12/18/93 SL	5	148.00	148.00	-	148.00
SOFTWARE	04/04/99 SL	5	4,734.00	4,734.00	-	4,734.00
FILE CABINET	09/09/99 SL	5	2,065.00	2,065.00	-	2,065.00
DRAWER FILE	04/05/99 SL	5	826.00	826.00	-	826.00
DRAWER FILE	04/05/99 SL	5	779.00	779.00	-	779.00
DESK	06/20/00 SL	5	190.00	190.00	-	190.00
TYPEWRITER STAND	08/07/03 SL	10	469.95	469.95	-	469.95
SPATIA 011359 GI	12/17/03 SL	5	3,250.00	3,250.00	-	3,250.00
CAMERA & CAMCORDER	06/30/05 SL	10	1,541.47	1,310.27	154.15	1,464.42

OFFICE EQUIPMENT	06/30/06 SL	10	2,503.93	1,877.92	250.39	2,128.31
COPIER	06/30/08 SL	10	3,779.86	2,078.94	377.99	2,456.93
COMPUTER	01/23/09 SL	5	1,475.79	1,328.22	147.57	1,475.79
OFFICE EQUIPMENT	06/30/10 SL	10	10,163.04	3,558.05	1,016.30	4,574.35
SCADIA COMPUTER SYSTEM	06/30/11 SL	10	27,800.00	6,950.00	2,780.00	9,730.00
BAR CODE SCANNING	06/30/12 SL	10	767.95	115.09	76.80	191.89
(2) IPADS & CASES	06/30/12 SL	10	1,652.93	247.93	165.29	413.22
GPS COMPUTER	01/01/14 SL	10	1,562.27	-	156.23	156.23
GPS/GIS UNIT	01/01/14 SL	10	13,596.10	-	1,359.61	1,359.61
SOFTWARE	01/01/14 SL	10	1,520.00	-	152.00	152.00
COMPUTER CERTIFICATION	06/30/14 SL	10	1,519.15	-	75.96	75.96

NET FOR S-OFFICE FURNITURE & FIXTURES(340-0005)

89,259.11	38,843.04	6,712.29	45,555.33
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T-TRANSPORTATION EQUIPMENT (341-0005)

CHEVROLET PICKUP	07/01/94 SL	5	7,500.00	7,500.00	-	7,500.00
2 WHEEL TRAILER	06/02/95 SL	5	450.00	450.00	-	450.00
POLARKRAFT 50HP	12/05/96 SL	5	4,398.85	4,398.85	-	4,398.85
BOAT EQUIPMENT	01/14/97 SL	5	632.43	632.43	-	632.43
TRIMON 50HP	03/05/97 SL	5	500.00	500.00	-	500.00
2005 SILVERADO 2500 4X4	05/03/05 SL	5	18,806.00	18,806.00	-	18,806.00
EXTRA COSTS FOR TRUCK	06/30/05 SL	5	1,559.90	1,559.90	-	1,559.90
2007 CHEVY SILVERADO 1500	06/30/07 SL	5	17,419.97	17,419.97	-	17,419.97
TRACTOR & IMPLEMENTS	06/30/08 SL	5	37,781.94	37,781.94	-	37,781.94
2010 DODGE GRAND CARAVAN	06/30/10 SL	5	19,980.00	13,986.00	3,996.00	17,982.00
2011 CHEVY 1500	06/30/11 SL	5	19,101.00	9,550.50	3,820.20	13,370.70
2011 FORD F-150	06/30/11 SL	5	21,673.48	10,836.75	4,334.70	15,171.45
2013 DODGE PICKUP	01/01/14 SL	5	19,381.61	-	3,876.32	3,876.32
2014 DODGE 4X4 PICKUP	06/30/14 SL	5	20,640.36	-	2,064.04	2,064.04

NET FOR T-TRANSPORTATION EQUIPMENT (341-0005)

189,825.54	123,422.34	18,091.26	141,513.60
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U-TOOLS-SHOP & GARAGE (343-0005)

TOOLS	07/01/94 SL	10	1,909.27	1,909.27	-	1,909.27
BOLT BIN	03/21/96 SL	10	385.00	385.00	-	385.00
RIDGID TOOLS	05/15/96 SL	10	236.96	236.96	-	236.96
AIR CONDITIONER	07/20/99 SL	5	1,100.00	1,100.00	-	1,100.00
TOOL SET	12/18/00 SL	10	113.23	113.23	-	113.23
LINE LOCATOR	11/15/02 SL	10	3,447.58	3,447.58	-	3,447.58
PALLET JACK	02/11/03 SL	5	480.00	480.00	-	480.00
TOOLS	06/30/04 SL	10	5,906.49	5,906.49	-	5,906.49
TOOLS	06/30/05 SL	5	202.42	202.42	-	202.42
4 TON CABLE PULLER	03/08/06 SL	5	161.98	161.98	-	161.98
CHLORINE HOIST	11/17/06 SL	5	4,337.41	4,337.41	-	4,337.41
DRILL	06/30/11 SL	5	189.98	94.98	37.99	132.97

NET FOR U-TOOLS-SHOP & GARAGE (343-0005)

18,470.32	18,375.32	37.99	18,413.31
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V-LAB EQUIPMENT (344-0005)

LAB EQUIPMENT	12/31/99 SL	10	7,418.00	7,418.00	-	7,418.00
EQUIPMENT	01/01/98 SL	10	925.82	925.82	-	925.82
SPECTROPHMETER	06/30/04 SL	10	5,050.00	5,050.00	-	5,050.00
NET FOR V-LAB EQUIPMENT (344-0005)			<u>13,393.82</u>	<u>13,393.82</u>	-	<u>13,393.82</u>

W-POWER OPERATED EQUIPMENT (345-0005)

WEEDEATER	06/30/92 SL	5	376.78	376.78	-	376.78
ECHO TRIMMER	07/01/94 SL	5	377.12	377.12	-	377.12
LOAER	07/01/94 SL	5	2,700.00	2,700.00	-	2,700.00
BACKHOE	07/01/94 SL	5	4,300.00	4,300.00	-	4,300.00
UPRIGHT VAC	07/01/94 SL	3	159.00	159.00	-	159.00
WET DRY VAC	07/01/94 SL	3	99.99	99.99	-	99.99
LAWNMOWER	05/22/95 SL	10	1,205.83	1,205.83	-	1,205.83
PISTTSBURG TILLER	05/22/95 SL	10	1,550.00	1,550.00	-	1,550.00
FORKLIFT	04/07/99 SL	10	19,110.00	19,110.00	-	19,110.00
NET FOR W-POWER OPERATED EQUIPMENT (345-0005)			<u>29,878.72</u>	<u>29,878.72</u>	-	<u>29,878.72</u>

X-COMMUNICATION EQUIPMENT (346-0005)

COMMUNICATION EQUIPMENT	07/01/92 SL	5	1,513.15	1,513.15	-	1,513.15
COMMUNICATION EQUIPMENT	07/01/93 SL	5	1,642.80	1,642.80	-	1,642.80
TELE/RADIO CONTROL	11/01/93 SL	5	5,164.50	5,164.50	-	5,164.50
MOBILE RADOIO	12/27/93 SL	5	335.50	335.50	-	335.50
COMMUNICATION EQUIPMENT	07/01/94 SL	5	3,451.13	3,451.13	-	3,451.13
TELEMETRY	07/01/94 SL	10	6,800.00	6,800.00	-	6,800.00
TELEPHONES	06/07/95 SL	10	259.97	259.97	-	259.97
RADIO PHONE	04/23/97 SL	5	564.25	564.25	-	564.25
RADIO EQUIPMENT	05/19/99 SL	10	1,222.44	1,222.44	-	1,222.44
RADIO EQUIPMENT	01/30/04 SL	10	1,056.50	1,056.50	-	1,056.50
RADIO EQUIPMENT	06/30/05 SL	10	1,729.00	1,383.20	172.90	1,556.10
BATTERY BACKUP	11/08/06 SL	5	305.00	305.00	-	305.00
STAGE I SCADIA UPGRADE	01/01/14 SL	10	18,740.00	-	1,874.00	1,874.00
NET FOR X-COMMUNICATION EQUIPMENT (346-0005)			<u>42,784.24</u>	<u>23,698.44</u>	<u>2,046.90</u>	<u>25,745.34</u>

Y-MISCELLANEOUS EQUIPMENT (347-0005)

TILE PROBE	03/27/96 SL	10	199.97	199.97	-	199.97
VACUUM REGULATOR	12/04/96 SL	10	729.68	729.68	-	729.68
RESPONDER	12/23/96 SL	10	992.78	992.78	-	992.78
POWER WASHER	06/22/03 SL	5	620.89	620.89	-	620.89
PROBE	04/12/04 SL	10	671.00	671.00	-	671.00

NET FOR Y-MISCELLANEOUS EQUIPMENT (347-0005)

3,214.32

3,214.32

-

3,214.32

GRAND TOTALS

21,918,224.32

8,837,073.15

553,597.49

9,390,670.64

APPENDIX B

APPENDIX TO A FILING OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 2015-00065 DATED **JUN 19 2015**

Asset	Date in Service	Original Cost	Total
E - Str. & Impr. - Source of Supply (304-0002)			
304.2 Structures & Improvements	7/1/1981	\$ 50,000	
Pumpsite Improvements	7/1/1994	5,647 ¹	
Pump Station Structure	7/1/1994	1,865	
Pump Station Structure	7/1/1994	<u>5,854</u>	\$ 63,366
F - Str. and Impr. - Water Treatment (304-0003)			
Improvements	7/1/1993	7,479	
Interconnect Project	6/30/2014	1,905	
Phase III Upgrade	6/30/2014	<u>37,335</u>	46,719
G - Str. & Impr. - Office (304-0005)			
Building	7/1/1989	33,828	
New Office Building	6/30/2003	142,275	
Improvements	6/30/2010	<u>25,730</u>	201,833
I - Str. & Impr. - River Intake (304-0007)			
River Intake Structure	4/1/1999	898,289	
Plant Structure	5/9/2000	<u>4,449,874</u>	5,348,163
I - Str. & Impr. - River Intake (304-0007)			
Raw Water Intake	5/5/2000	28,975	
River Intake	5/9/2000	139,122	
River Intake	12/15/2004	5,831	
River Intake	6/30/2005	<u>69,146</u>	243,074
J - Str. & Impr. - Pumping			
Pump Station - S	11/15/1993	248,056	
Pump Station - C	8/15/1993	148,946	
Pump Station - Ritz Road	10/14/2009	<u>119,230</u>	516,232
L - Electric Pumping Equipment (311-0002)			
Electric Pumping Equipment	7/1/1981	7,600	
Equipment	3/12/2004	1,430	
Pumping Equipment	6/30/2006	14,692	
Pumping Equipment	6/30/2007	12,869	
Pump & Intake	6/30/2008	7,096	
Pump & Labor	6/30/2012	25,136	
Pumping Equipment	1/1/2014	35,503 ²	
High Service Pump	1/1/2014	7,733	
Motor Pumping Equipment	1/1/2014	25,340	
60 & 30 HP Motors	6/30/2014	19,046	
Pump Repairs	6/30/2014	<u>28,896</u>	185,341
N - Reservoirs & Standpipes (330-0004)			
Tank Painting	6/30/2007	195,693	
Paining - 300,000 Elevated Tank	1/1/2014	<u>24,012</u>	219,705

¹ The correct depreciable basis for this asset is reported in Attachment A as \$6,547. This amount was incorrectly reported by Staff as \$5,647. Correction of this error increases Webster County's Revenue Requirement by \$24 $((\$6,547 - \$5,647) \div 37.5)$.

² This number was not rounded up from the depreciation schedule.

O - Trans. & Distr. Mains (331-0004)

Trans & Dist Mains	7/1/1988	\$ 4,977	
Trans & Dist Mains	7/1/1989	9,310	
Trans & Dist Mains	7/1/1990	327,143	
Trans & Dist Mains	7/1/1991	58,532	
Trans & Dist Mains	7/1/1992	16,379	
Trans & Dist Mains	7/1/1993	9,153	
Trans & Dist Mains - Nally	7/1/1993	4,790	
Trans & Dist Mains - Costain Coal	11/1/1993	28,979	
Trans & Dist Mains - Walker	6/1/1993	58,263	
Trans & Dist Mains - CDBG	8/15/1993	439,744	
Mains - Stage 1	11/15/1993	1,154,176	
Trans & Dist Mains	7/1/1994	4,644	
Mains - CDBG	7/1/1994	406,385	
Waterline - Stage 1	7/1/1994	99,271	
Waterline - Stage WC	8/31/1996	38,089	
43685 ft 12"	10/31/1996	777,782	
3" and 4" Line Ext	6/30/1996	107,416	
Mains	12/31/1999	33,369	
Mains	12/31/2000	74,666	
Mains	6/30/2002	505,234	
Mains	6/30/2003	727,855	
Mains	6/30/2004	460,196	
Mains	6/30/2005	897,529	
Hwy 1525/120 Mains	6/30/2006	434,938	
Mains	6/30/2006	52,096	
Mains	6/30/2007	93,209	
Mains	6/30/2008	602,350	
Henderson Reconnect	9/12/2009	54,455	
Mains	6/30/2010	33,587	
Mains - Carville Clark Rd	6/30/2011	2,503	
Mains - Noble Crowley/ Jim Villines Rd	6/30/2011	16,665	
Mains - Wilkerson	1/1/2014	10,501	
Turbidimeter	1/1/2014	11,115	
Clean Calibrate	1/1/2014	1,341	
Mains	6/30/2014	<u>3,627</u>	7,560,269

P - Meters & Installation (334-0004)

New Meters	6/30/2005	\$ 20,434	
New Meters	6/30/2006	27,273	
New Meters	6/30/2007	24,488	
New Meters	6/30/2008	252,746	
New Meters	6/30/2009	159,380	
New Meters	6/30/2010	27,097	
New Meters	6/30/2011	58,135	
New Meters	6/30/2012	9,938	
New Meters	1/1/2014	17,692	
New Meters	6/30/2014	<u>35,030</u>	632,213

Q - Hydrants (335-0004)

Hydrants	7/19/2009	1,265	
Hydrants	6/30/2012	1,700	
Hydrants	6/30/2014	<u>3,645</u>	6,610

T - Transportation Equipment (341-0005)

2010 Doge Grand Caravan	6/30/2010	\$ 19,980	
2011 Chevy 1500	6/30/2011	19,101	
2011 Ford F-150	6/30/2011	21,673	
2013 Dodge Pickup	1/1/2014	19,382	
2014 Dodge 4x4 Pickup	6/30/2014	<u>20,640</u>	100,776

Grand Total \$ 15,124,301

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