

“C” - Map of Water System Service Area

“D” - Utility Asset Purchase Agreement

UTILITY ASSET PURCHASE AGREEMENT

THIS UTILITY ASSET PURCHASE AGREEMENT (the "Agreement") is made and entered into as of the date last set forth below, between BEREA COLLEGE, a Kentucky non-profit corporation, with its principal office located at Lincoln Hall, 101 Chestnut Street, Berea, Kentucky 40404 (the "Seller"); and the CITY OF BEREA, a Kentucky municipal corporation, with its principal office located at Berea City Hall, 212 Chestnut Street, Berea, Kentucky 40403 (the "Buyer").

WHEREAS, the Seller presently owns and operates an electric distribution system and a water treatment and distribution system that serve the general public in the City of Berea, Kentucky and environs.

WHEREAS, the Seller and Buyer have entered into a Letter of Intent, as amended, concerning the purchase by the Buyer of certain assets from the Seller necessary to operate both the electric distribution system and the water treatment and distribution system.

WHEREAS, Buyer desires to purchase, and Seller desires to sell (i) Seller's assets used in the operation of the Seller's water treatment and distribution system, as more fully described herein, but excluding the Seller's Watershed and Impoundment Assets and (ii) Seller's assets used in the operation of its electric distribution system, as more fully described herein;

WHEREAS, Buyer and Seller desire to enter into that certain Water Withdrawal Agreement referenced as Exhibit D to this Agreement in order to provide for a source of supply of raw, untreated water for the water treatment and distribution system being acquired by the Buyer; and

WHEREAS, the Buyer intends to own and operate the Assets being acquired under this Agreement in the conduct of the water system and electric system previously operated by Seller.

NOW, THEREFORE, in consideration of the mutual agreements contained in this agreement, and intending to be legally bound, the Buyer and Seller hereby agree as follows:

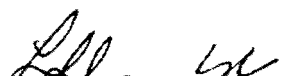
1. PURCHASE OF WATER SYSTEM ASSETS. Upon the terms and subject to the conditions contained herein, Seller hereby agrees to sell to Buyer on the Closing Date (as defined in



Section 19 of this Agreement), and Buyer hereby agrees to purchase, all of Seller's tangible assets devoted to the provision of potable water service to the public through its water treatment and distribution system, and Buyer agrees to accept the obligations and liabilities specified in Sections 6 and 7 of this Agreement. The purchase shall include the tangible assets of Seller's raw water intake structures, pump stations, mains as well as the water treatment and distribution system listed and described on **Exhibit A** which is attached hereto and incorporated herein by this reference and Seller's interest in the utility easements, rights of way and other interests in real property listed and described on **Exhibit B** which is attached hereto and incorporated herein by this reference. The Buyer also agrees to purchase the accounts receivable of the water distribution system (the "Water System Accounts Receivable") which are listed and described on **Exhibit C** which is attached hereto and incorporated herein by this reference. The assets listed and described on Exhibits A, B and C are hereinafter referred to as the "Water System Assets."

The Water System Assets being purchased under this Agreement do not include the Seller's existing dams and reservoirs supplying raw, untreated water for the water system or the real estate owned by the Seller which constitutes a portion of the watersheds for the dams and reservoirs. The foregoing dams, reservoirs and watersheds (the "Watershed and Impoundment Assets") are being retained by the Seller and the parties hereto have agreed to enter into a separate agreement (the "Water Withdrawal Agreement") by which the Seller shall continue to own the Watershed and Impoundment Assets with the Buyer having the right to withdraw raw, untreated water from the Reservoirs described in the Water Withdrawal Agreement for treatment and use in the water system being acquired hereunder by the Buyer. A copy of the Water Withdrawal Agreement is attached hereto and incorporated herein by this reference as **Exhibit D**.

2. **PURCHASE OF ELECTRIC DISTRIBUTION SYSTEM ASSETS.** Upon the terms and subject to the conditions contained herein, Seller hereby agrees to sell to Buyer on the Closing Date, and Buyer hereby agrees to purchase the Seller's tangible assets described in this Agreement which are devoted to the provision of electricity to the public through its electric distribution system, and Buyer agrees to accept the obligations and liabilities specified in Sections 6 and 7 of this Agreement. The

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purchase shall include the tangible assets of Seller's electric distribution system that are listed and described in Exhibit E which is attached hereto and incorporated herein by this reference and all of the Seller's interest in the utility easements, rights of way or other interests in real property used in the electric distribution system that are listed and described in Exhibit F which is attached hereto and incorporated herein by this reference. The Buyer also agrees to purchase the accounts receivable of the electric distribution system (the "Electric System Accounts Receivable") which are listed and described on Exhibit G which are attached hereto and incorporated herein by this reference. The assets listed and described in Exhibits E, F and G are hereinafter referred to as the "Electric System Assets." The Water System Assets and the Electric System Assets are sometimes collectively referred to as the "Assets." No other assets or property of the Seller of any kind whatsoever (tangible or intangible, real or personal) is being purchased by the Buyer except that which is expressly described and listed in the applicable Exhibits under this Agreement.

3. PURCHASE PRICE. In consideration of this Agreement, Buyer shall pay to Seller on the Closing Date the sum of Eighteen Million Three Hundred Thirty-Six Thousand Eight Hundred and Seventy-Eight Dollars (\$18,336,878.00) in immediately available funds, said sum being referred to herein as the "Purchase Price." It is agreed by the parties hereto that the Purchase Price is based upon the book value of the Assets listed and described on Exhibits A, B, C, E, F and G to this Agreement less deductions for the current liabilities as of the Closing Date under the Seller's Water System Obligations set forth on Exhibit I and the Seller's Electric System Obligations set forth on Exhibit K. The book value of the Assets shall be determined by using the asset values assigned to each of the assets and properties constituting a part of the Assets as set forth in the books and accounts of the College as of December 31, 2003 and subsequently adjusted as hereinafter provided. A true and correct copy of the Seller's book value listings as of December 31, 2003 for each of the assets and properties constituting a part of the Assets is attached hereto as Exhibit R. In the event Seller (i) acquires or disposes of any assets or properties which constitute a part of the Assets associated with the water system or the electric system, or (ii) incurs or discharges any current obligations associated with the water system or the electric

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system subsequent to the date of this Agreement and prior to the Closing Date, the Purchase Price shall be adjusted to reflect the book value of those additions or dispositions as of the Closing Date. Further, in the event that any of the accounts receivable purchased hereunder are uncollectible by the Buyer utilizing commercially reasonable efforts, or if an account obligor raises any defense, counterclaim, setoff, or any other claim against Buyer in connection with such account, then at the option of Buyer the Seller shall repurchase at face value any such delinquent or disputed account.

4. **BUYER'S REPRESENTATIONS AND WARRANTIES.** Buyer represents and warrants to Seller, both as of the date of this Agreement and as of the Closing Date, as follows:

(a) Buyer is a Kentucky municipal corporation and city of the fourth class, duly organized, validly existing in good standing, and operating under Chapter 81 of the Kentucky Revised Statutes.

(b) Buyer has the full right, power and authority to execute and deliver this Agreement, to purchase, own and operate the Assets described in this Agreement, and to carry out Buyer's obligations under this Agreement.

(c) The execution, delivery and performance of this Agreement have been (or will be as of the Closing Date) duly authorized by all necessary action of Buyer and this Agreement constitutes the valid and binding obligation of Buyer, enforceable against the Buyer in accordance with its terms.

(d) Neither the execution and delivery of this Agreement, nor the performance of Buyer's obligations hereunder will (i) violate any provision of any governing instrument of Buyer, (ii) violate or breach any term of or provision of, or constitute a default or accelerate the performance required under, any indenture, mortgage, deed of trust, security agreement, loan agreement or contract to which Buyer is a party or by which its assets are bound, or (iii) violate any statute, law, judgment, decree, order, regulation or rule of any federal, state, or other governmental unit with authority over Buyer.

(e) The Buyer shall, as of August 17, 2004 and prior to final approval of this Agreement by the Berea City Council, have completed its own inquiry, investigation and due diligence into the operation of the water system and the electric system, including but not limited to the Water

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System Assets, the Electric System Assets, and the obligations, contracts, liabilities and debts listed and described on **Exhibits H, I, J and K** to this Agreement. The Buyer has decided to undertake the transaction contemplated by this Agreement in full and complete reliance on its own inquiry, investigation and due diligence as well as its own judgment concerning the prudence and desirability of purchasing, owning and operating the Assets described in this Agreement and of accepting the obligations, contracts, liabilities and debts listed and described on Exhibits H, I, J and K to this Agreement.

5. **SELLER'S REPRESENTATIONS AND WARRANTIES.** Seller represents and warrants to the Buyer, both as of the date of this Agreement and as of the Closing Date, as follows:

(a) Seller is a non-profit corporation duly organized and validly existing in good standing under the laws of the Commonwealth of Kentucky and has adequate corporate power to carry out its obligations under this Agreement.

(b) The Seller is the true and lawful owner of the Water System Assets and the Water System Assets are free and clear of any and all liens, encumbrances, obligations or liabilities of any kind whatsoever, except for obligations arising under: (i) the wholesale water supply agreements ("Water Supply Contracts") attached hereto as **Exhibit H** and incorporated herein by this reference; (ii) the tariff, service and rate obligations applicable to the Water System Assets under relevant orders issued by the Kentucky Public Service Commission ("PSC Water Tariffs"); and (iii) the operational agreements, trade accounts payable and obligations incurred or accrued in the ordinary course of business ("Water System Obligations") which are listed and described on **Exhibit I** attached hereto and incorporated herein by this reference.

(c) The Seller is the true and lawful owner of the Electric System Assets and the Electric System Assets are free and clear of any and all liens, encumbrances, obligations or liabilities of any kind whatsoever, except for obligations arising under: (i) the wholesale electric purchase agreement entitled Contract for Electric Service, dated November 13, 1999, with Kentucky Utilities Company together with all amendments, schedules, tariffs, supplements, and

agreements of any kind whatsoever between Berea College and Kentucky Utilities Company, KU Energy Corporation or any of their corporate affiliates (collectively, the "Electric Power Agreement") including the documentation attached hereto as **Exhibit J** and incorporated herein by this reference; (ii) the tariff, service and rate obligations applicable to the Electric System Assets under relevant orders issued by the Kentucky Public Service Commission ("PSC Electric Tariffs"); and (iii) the operational agreements, trade accounts payable and obligations incurred or accrued in the ordinary course of business ("Electric System Obligations") which are listed and described on **Exhibit K** attached hereto and incorporated herein by this reference.

(d) The Seller is conducting and shall continue to conduct the business of the water system and the electric system in the ordinary course until the Closing under this Agreement.

(e) The Seller is maintaining and shall continue to maintain the Water System Assets and the Electric System Assets in the ordinary course until the Closing Date under this Agreement, ordinary wear and tear excepted. **Provided, however, the Seller expressly disclaims any express or implied representation or warranty of merchantability, fitness for any particular purpose or any other warranty of any kind whatsoever with respect to the condition, suitability or functionality of the Water System Assets and the Electric System Assets which are being conveyed to Buyer in their existing condition "AS IS" and "WHERE IS" together with "WITH ALL FAULTS."**

(f) Seller has the full right, power and authority to execute and deliver this Agreement, and the execution, delivery and performance of this Agreement have been (or will be as of the Closing Date) duly authorized by all necessary action of Seller and this Agreement constitutes the valid and binding obligation of Seller, enforceable against the Seller in accordance with its terms.

(g) Neither the execution and delivery of this Agreement, nor the performance of Seller's obligations hereunder will (i) violate any provision of any governing instrument of Seller, (ii) violate or breach any term of or provision of, or constitute a default or accelerate the

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performance required under, any indenture, mortgage, deed of trust, security agreement, loan agreement or contract to which Seller is a party or by which its assets are bound, or (iii) violate any statute, law, judgment, decree, order, regulation or rule of any federal, state, or other governmental unit with authority over Seller.

6. **OBLIGATIONS AND LIABILITIES.** Buyer is not assuming any of Seller's obligations, liabilities or debts in relation to the electric system or the water system other than obligations, agreements, liabilities and debts listed and described on **Exhibits H, I, J, and K** all of which the Buyer, at the Closing, expressly assumes and agrees to pay and perform. All other obligations, liabilities or debts, including but not limited to any of the bonded indebtedness of Berea College associated with the electric system and the water system shall be settled by the Seller on the Closing Date or remain solely with the Seller thereafter.

7. **BUYER'S OPERATION OF WATER AND ELECTRIC SYSTEMS.** Except as otherwise provided herein, from and after the Closing of this Agreement, the Buyer shall own and operate and shall accept full responsibility for the water system and the electric system utilizing the Assets acquired from Seller and shall accept full responsibility for all costs related to their ownership and operation provided, however, this provision shall not operate to hold Buyer responsible for any liabilities or obligations not otherwise specifically assumed by Buyer herein which arise as a result of Seller's actions or inactions, or are incurred by Seller, prior to the Closing Date. From and after the Closing of this Agreement, all electric and water customers currently served by Seller shall for all intents and purposes become customers of Buyer. The Seller's current customers shall after the Closing Date be billed for service at the existing rates and charges for such customers as have previously been approved for use for such customers by the Kentucky Public Service Commission ("PSC") until such time as such rates and charges are amended or changed by the Buyer in the manner provided by law. At Closing, the Buyer assumes all of Seller's obligations under the obligations, agreements, liabilities and debts listed in **Exhibits H, I, J and K**, and Seller shall be relieved of any further obligation or liability thereunder from and after the Closing Date. From and after the Closing Date, Buyer shall be responsible for all federal,



state and local taxes, levies and the like that may be assessed or imposed in connection with Buyer's ownership and operation of the electric and water systems; provided, however, this provision shall not operate to hold Buyer responsible for any liabilities or obligations not otherwise specifically assumed by Buyer herein which arise as a result of Seller's actions or inactions, or are incurred by Seller, prior to the Closing Date.

8. **EMPLOYEES.** Buyer agrees to offer employment to each employee of Seller's water system and electric system who is listed in **Exhibit L** at a compensation level no lower than his or her existing compensation level on the Closing Date, provided that such employee passes such physical examination and other screening tests routinely required of applicants for employment with Buyer. Seller shall be responsible for the payment and provision of all salary and other benefits to the existing employees of the water system and electric system through and including the Closing Date. Buyer shall thereafter be responsible for the payment and provision of all salary and other benefits to the employees listed on Exhibit L who become employees of the Buyer. As of the Closing Date, the Seller's existing employees engaged in the operation of the water system and the electric system shall cease to be employees of the Seller.

Those employees of the Seller who accept employment with the Buyer shall not be eligible to make individual contributions or receive further employer contributions in the 403 (b) retirement plan sponsored by Berea College although such employees will be vested in the existing balances of their retirement accounts in the manner provided by law.

9. **PRORATION OF CUSTOMER BILLS.** At the close of the monthly billing cycle in which the actual Closing Date of this Agreement occurs, the Buyer's meter readers will read all meters of the electric and water service customers served by the electric and water systems (the "Final Meter Reading") and provide copies of those meter readings to Seller. Revenues for the monthly billing cycle in which the Closing Date actually occurs shall be pro-rated between Seller and Buyer based upon the ratio of (a) the number of days in the billing period through and including the Closing Date to (b) the number of days in the billing period after the Closing Date. Buyer shall collect and retain all payments with

respect to services provided by the water system and the electric system after the Closing Date. Buyer shall collect and remit to Seller all revenue for water and electric services provided by Seller on or before the Closing Date. Any payments for services collected by the Buyer shall, to the extent properly allocable to periods prior to and including the Closing Date, be promptly forwarded to the Seller, and any portion thereof properly allocable to periods after the Closing Date shall be retained by the Buyer. Any advanced or prepaid payments paid by water or electric service customers prior to the Closing Date and allocable to a period of time after the Closing Date shall be provided by Seller to Buyer on the Closing Date. Any payments received by Seller subsequent to the Closing Date with respect to water or electric services provided after the Closing Date shall be promptly forwarded to Buyer.

10. **OFFICE LEASE.** The Buyer and Seller agree to enter into a lease for the Buyer's use of the Seller's existing utility offices located upon the Berea College campus (the "Office Lease") which shall be for a term expiring not later than December 31, 2005. The base rent to be paid by the Buyer under the Office Lease shall be \$450.00 per month. The Office Lease shall be in form and substance set forth in **Exhibit M** which is attached hereto and incorporated herein by this reference.

11. **UTILITY YARD LEASE.** The Buyer and Seller agree to enter into a lease for the Buyer's use of the Seller's existing utility yard and garage located at 513 Scaffold Cane Road, Berea, Kentucky or such other suitable utility yard and garage location owned by the Seller as may be mutually agreed upon by and between the Buyer and Seller (the "Utility Yard Lease") which shall be for an initial term of three (3) years from the Closing Date and the Buyer shall have the option to renew such lease for one additional term of two (2) years on the same terms and conditions except that the rental shall be at a fair market rate mutually agreed upon by the parties. The base rent to be paid by the Buyer under the Utility Yard Lease shall be \$450.00 per month. The Utility Yard Lease shall be in form and substance set forth in **Exhibit N** which is attached hereto and incorporated herein by this reference.

12. **LAND FARMS LEASE, ETC.** The Buyer and Seller agree to enter into a lease (the "Land Farms Lease") for the Buyer's use of the Seller's existing land farms for the purpose of remediating sludge from the Water Plant. Such lease shall be for a term not to exceed three (3) years

from the Closing Date without the payment of additional consideration. In addition to other reasonable and customary terms, the Land Farms Lease shall specify that the land farms will be utilized by the Buyer in a manner consistent with Seller's existing practice and be subject to all necessary and applicable state and federal permit requirements and that the Buyer shall comply with all applicable state and federal laws and regulations pertaining to such remediation activities. The Land Farms Lease shall be in form and substance as set forth in **Exhibit S** which is attached hereto and incorporated herein by this reference.

13. **ALLOCATION OF PURCHASE PRICE.** The Purchase Price being paid by the Buyer to the Seller shall be allocated in the manner set forth in **Exhibit O** which is attached hereto and incorporated herein by this reference.

14. **ELECTRIC POWER AGREEMENT.** The Buyer shall satisfy itself through its own inquiry and due diligence that the Electric Power Agreement referred to and described in Section 5 (c) of this Agreement and in **Exhibit J** is assignable to Buyer. Upon the Closing of this Agreement, the Seller assigns the Electric Power Agreement to the Buyer and the Buyer assumes all of the on-going obligations, claims or causes of action of the Buyer arising under or relating to the Electric Power Agreement. Provided, however, the Buyer shall not be obligated for any electric power purchases made by the Seller for electric power consumed on or prior to the Closing Date.

15. **WATER SUPPLY CONTRACTS.** The Buyer shall satisfy itself through its own inquiry and due diligence that it will be able to perform the Water Supply Contracts listed and described in **Exhibit H**. Upon the Closing of this Agreement, the Seller assigns the Water Supply Contracts to the Buyer and the Buyer assumes all of the on-going obligations, claims or causes of action arising under or relating to the Water Supply Contracts. Provided, however, the Buyer shall not be obligated in any way for water sales or operations under the Water Supply Contracts by Seller on or prior to the Closing Date.

16. **WATER SYSTEM OBLIGATIONS.** The Buyer shall satisfy itself through its own inquiry and due diligence that it will be able to perform the Water System Obligations listed and described in **Exhibit I**. Upon the Closing of this Agreement, the Buyer assumes all of the on-going obligations, claims or causes of action arising under or relating to the Water System Obligations.

Provided, however, the Buyer shall not be obligated in any way for water service operations of the Seller on or prior to the Closing Date.

17. **ELECTRIC SYSTEM OBLIGATIONS.** The Buyer shall satisfy itself through its own inquiry and due diligence that it will be able to perform the Electric System Obligations listed and described in **Exhibit K.** Upon the Closing and consummation of this Agreement, the Buyer shall assume all of the on-going service obligations, claims or causes of action arising under or relating to the Electric System Obligations. Provided, however, the Buyer shall not be obligated in any way for electric service operations of the Seller on or prior to the Closing Date.

18. **PUBLIC SERVICE COMMISSION APPROVAL.** Within thirty (30) days from the date of this Agreement, both Seller and Buyer agree to file and pursue with diligence a Joint Application before the Public Service Commission of the Commonwealth of Kentucky seeking approval of this Agreement and the transactions contemplated herein to the extent they are within the jurisdiction of the Public Service Commission.

19. **CLOSING DATE.** The closing of this Agreement (the "Closing") shall take place within thirty (30) days after the latest of (a) receipt of an acceptable final order from the PSC approving this Agreement, and no appeal having been taken or remaining pending from the issuance of such order, (b) receipt of any other required waivers or consents to the transfer of the Assets, and (c) completion of all conditions precedent as provided in Section 22 hereof; provided, however, that the Closing shall take place no later than 5:00 p.m., local Madison County time, on December 31, 2004 (the actual closing date hereunder being referred to as the "Closing Date"). Notwithstanding the foregoing, the Parties may, by mutual agreement, defer the Closing Date to a later date but not later than March 31, 2005.

20. **CONVEYANCE AND TRANSFERS.** Seller will not convey, lease or in any way dispose of the Assets which it holds as of the date of this Agreement until the Closing Date, other than in the ordinary course of business. On the Closing Date, Seller shall transfer and convey to Buyer, its successors and assigns forever, the Assets together with all files, plots, maps, plans, records and ledgers or copies thereof in any way connected with rendition of water and electric service by Seller. Seller agrees

to execute and deliver to Buyer such instruments of assignment or conveyance as may be mutually agreed upon for the transfer to the Buyer of the Assets described in Exhibits A, B, C, E, F and G of this Agreement. Buyer shall be responsible for all fees and taxes, if any, associated with the recording of any instruments necessary to effect such transfers.

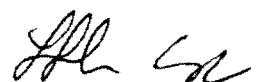
21. **BINDING EFFECT.** This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors and assigns.

22. **CONDITIONS PRECEDENT, ETC.** The parties hereto understand and agree that this Agreement and the obligations of the parties hereunder are expressly conditioned on the following, each of which is a condition precedent to the Closing and the validity and enforceability of the Agreement:

(a) The Public Service Commission shall have entered a final order, from which either no appeal is taken or no appeal remains pending, that approves the Joint Application to be filed by Buyer and Seller as contemplated in Section 19 herein, including approval of this Agreement and all of its terms, conditions, undertakings, agreements and limitations between Buyer and Seller to the extent within the jurisdiction of the Public Service Commission.

(b) The Public Service Commission shall not have attached to its order, any terms, conditions or limitations which in the sole opinion of either the Buyer or the Seller shall (i) materially adversely affect the economic feasibility of this transaction or the Agreement between the parties, or (ii) require Buyer or Seller to take any action or refrain from taking any action which might require either of them to breach any of their obligations under any mortgage indenture, as supplemented, or any other agreement to which either of them might be a party. Such opinion must be expressed in writing to the other Party within thirty (30) days of issuance of any such order or shall be deemed to be waived.

(c) The execution, delivery and performance of this Agreement shall have been approved by the Berea City Council and the Mayor of Berea in the manner required by law. A certified copy of the ordinance(s) or other actions of the Berea City Council approving this Agreement and the transactions contemplated herein shall be attached as **Exhibit P** to this

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Agreement. All of the actions of the Buyer and the Berea City Council that are required to approve and adopt this Agreement as a legally enforceable obligation of the Buyer shall be completed not later than August 17, 2004. In the event such actions are not completed by the Buyer and the Berea City Council by August 17, 2004, the Seller may, in its sole discretion, terminate this Agreement which shall then be null, void and of no further effect.

(d) The execution, delivery and performance of this Agreement shall have been approved by the Berea College Board of Trustees in the manner provided by the governing instruments of Berea College. A certified copy of the resolution(s) or other actions of the Berea College Board of Trustees approving this Agreement and the transactions contemplated herein shall be attached as **Exhibit Q** to this Agreement. All of the actions of the Seller and the Berea College Board of Trustees that are required to approve and adopt this Agreement as a legally enforceable obligation of the Seller shall be completed not later than August 17, 2004. In the event such actions are not completed by the Seller and the Berea College Board of Trustees by August 17, 2004, the Buyer may, in its sole discretion, terminate this Agreement which shall then be null, void and of no further effect.

(e) If additional approvals, consents or waivers are required for this Agreement from any state or federal agency or authority having jurisdiction over the subject matter hereof, Buyer and Seller shall have obtained them.

(f) Buyer shall have obtained tax-exempt bond financing for this transaction on such terms as Buyer may deem acceptable. Buyer shall, within thirty (30) days after the date of the execution of this Agreement, take steps to initiate the process for obtaining such financing and shall make a good faith effort to secure financing in accordance with these terms.

(g) Buyer and Seller shall have entered into and executed the Water Withdrawal Agreement that is attached hereto as **Exhibit D**.

(h) Buyer and Seller shall have entered into and executed an assignment from Seller to Buyer of the Electric Power Agreement listed in **Exhibit J**.



(i) Buyer and Seller shall have entered into and executed the Office Lease that is attached hereto as **Exhibit M**.

(j) Buyer and Seller shall have entered into and executed the Utility Yard Lease that is attached hereto as **Exhibit N**.

(k) Buyer and Seller shall have entered into and executed the Land Farms Lease that is attached hereto as **Exhibit S**.

(l) Buyer and Seller shall have completed all other Exhibits to this Agreement.

23. **OTHER NEGOTIATIONS AND AGREEMENTS OF SELLER**. Notwithstanding any other provision of this Agreement, it is expressly agreed by the parties that the Seller shall be entitled to conduct negotiations with third parties having a potential interest in acquiring either or both of the Electric System Assets and the Water System Assets and to enter into agreements of any kind with such third parties for transactions similar to those contemplated by this Agreement; provided, however, that any such agreements by the Seller and a third party shall be expressly contingent upon: (a) the failure of the Buyer and the Berea City Council to complete all such actions that are required to approve and adopt this Agreement as a legally enforceable obligation of the Buyer not later than August 17, 2004 (b) the termination of this Agreement as otherwise provided herein.

24. **CERTAIN EASEMENTS AND RIGHTS-OF-WAY**. Certain of the easements and rights-of-way listed and described in **Exhibits B and F** are within or contiguous to the campus of Berea College and the Watersheds referenced in the Water Withdrawal Agreement, to this extent, the Buyer agrees that it shall use its best efforts in maintaining the appearance of such easements and rights of way in a manner consistent with the appearance of the Berea College campus and the Watersheds. In addition, whenever the operations or maintenance of the water system or electric system dictate that the Buyer shall have the necessity to enter upon the Berea College campus for the purpose of maintaining, servicing, excavating or otherwise dealing with any easements and rights-of-way described in **Exhibits B and F** or otherwise in connection with providing electric or water service, the Buyer shall provide reasonable notice (taking into account whether such entry is during normal business hours, nights or weekends and



whether such entry is necessitated by an interruption of service or other emergency situation) to the Seller c/o the Berea College Department of Public Safety in order to assure the safety of the Seller's students and employees while such work is being performed by Buyer.

25. **INDEMNIFICATION.**

(a) From and after the Closing Date, Seller shall indemnify and hold harmless Buyer, its elected officials, officers, employees, agents, consultants, advisors or other representatives, including legal counsel, accountants and financial advisors, and their successors and permitted assigns (collectively, the "Buyer Indemnitees") for and against any and all claims, losses, liabilities, causes of action, costs and expenses, including court costs and reasonable attorneys' fees and disbursements in connection therewith, actually incurred by a Buyer Indemnitee and resulting from any representations and warranties made by Seller in this Agreement not being true and correct when made or when required by the Agreement to be true and correct, or any breach or default by Seller in the performance of its covenants, agreements, or obligations under this Agreement required to be performed by Seller prior to or after Closing or from any liabilities or obligations not otherwise specifically assumed or undertaken by Buyer herein which arise as a result of Seller's actions or inactions, or are incurred by Seller, prior to the Closing Date.

(b) From and after the Closing Date, Buyer shall indemnify and hold harmless Seller, its trustees, officers, employees, agents, consultants, advisors or other representatives, including legal counsel, accountants and financial advisors, and their successors and permitted assigns (collectively, the "Seller Indemnitees") for and against any and all claims, losses, liabilities, causes of action, costs and expenses, including court costs and reasonable attorneys' fees and disbursements in connection therewith, actually incurred by a Seller Indemnitee and resulting from any representations and warranties made by Buyer in this Agreement not being true and correct when made or when required by the Agreement to be true and correct, or any breach or default by Buyer in the performance of its covenants, agreements, or obligations under this Agreement required to be performed by Buyer prior to or after Closing, including the performance of the obligations, agreements, and liabilities expressly assumed or undertaken by the Buyer under this Agreement.

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26. **ENTIRE AGREEMENT.** This Agreement, including all of its Exhibits, which are hereby incorporated by reference, constitutes the entire agreement of the parties with respect to the subject matter hereof and supersedes any and all prior written or oral agreements or courses of dealing. This Agreement may not be modified, amended or terminated except by a written agreement that is signed by all of the parties hereto and that specifically refers to this Agreement.

27. **GOVERNING LAW.** This Agreement and any amendments hereto shall be governed and construed in accordance with the laws of the Commonwealth of Kentucky and each party hereby consents to jurisdiction and venue in the state courts of Madison County, Kentucky.

28. **ASSIGNMENT.** Neither party may assign this Agreement, in whole or in part, without the written consent of the other party, except that the City of Berea may assign this Agreement to any water or utility commission or similar entity that may be organized by it for the acquisition and operation of the electric and water utilities referenced herein. Such assignment shall not, however, affect the obligations of the City of Berea hereunder.

29. **OPTION TO REPURCHASE.** In the event the City of Berea or its permitted assignee under this Agreement shall subsequently determine to sell either the Electric System Assets or the Water System Assets within five (5) years from the Closing Date hereof, then the Seller hereunder shall have the option to repurchase the Electric System Assets or the Water System Assets, together with any additions thereto, under the same terms and conditions as provided in this Agreement; provided, however, that the purchase price shall be based upon the Buyer's book value at the time of the proposed sale by the Buyer. Buyer shall provide Seller with prompt written notice if any such sale is under consideration and Seller shall have thirty (30) days to notify the Buyer it intends to exercise its option to repurchase hereunder.

30. **TITLE AND RISK OF LOSS.** Title to all of the Assets described in this Agreement shall remain with the Seller until the Closing of this Agreement by the parties on the Closing Date at which time title to the Assets shall pass to the Buyer. Risk of Loss to the Assets shall pass with the transfer of title. No less than fifteen (15) days prior to the Closing Date, Buyer shall demonstrate to Seller that Buyer has secured commercially reasonable insurance coverage to protect against loss to the Assets



effective as of the Closing Date.

31. **HYPOTHECATION OR PLEDGE PROHIBITED.** The Buyer shall have no right to pledge or hypothecate this Agreement or any interest of the Buyer thereunder. This Agreement shall not constitute a pledge or security agreement of any kind whatsoever and the Buyer shall have no lien or security interest in or upon any of the Assets described in this Agreement. This provision shall not be construed to preclude Buyer from granting a security interest in any assets purchased hereunder for any purpose, including but not limited to securing any loans or bonds necessary to finance the Purchase Price described in Section Three, above.

32. **CAPTIONS.** The captions used in this Agreement are for convenience of reference only and shall not be given any effect in the interpretation of this Agreement.

33. **NO PARTY DRAFTER.** No party shall be deemed the drafter of this Agreement, and in the event that the Agreement is interpreted by a court, it shall not be construed more strongly against either party.

34. **NO WAIVER.** The failure of a party to insist upon strict adherence to any term of this Agreement on any occasion shall not be considered a waiver or deprive that party of the right thereafter to insist upon strict adherence to that term, or any other term, of this Agreement. Any waiver must be in writing.

35. **PARTIES IN INTEREST.** This Agreement and the attached Exhibits and transactions contemplated herein are not intended to confer upon any person, other than the Buyer and the Seller and their successors and permitted assigns, any rights or remedies; provided, however, that the indemnification provisions in Section 25 of this Agreement shall inure to the benefit of the Buyer Indemnitees and the Seller Indemnitees.

36. **FURTHER ASSURANCES.** From and after the Closing Date, each of the parties shall, without further consideration, execute and deliver to the other such other instruments of transfer, and take such other action, as the other party may reasonably request, to carry out the transactions contemplated by this Agreement.



37. **COUNTERPARTS.** This Agreement may be executed in two or more counterparts, each of which shall be considered an original, but all of which together shall constitute the same instrument.

38. **EXPENSES.** Each of the Seller and Buyer shall be responsible for its own costs and expenses (including the fees and expenses of any attorneys, consultants, accountants, engineers and other professionals) incurred in connection with the negotiation, drafting, due diligence and execution of this Agreement. Provided, however, in the parties' joint application for approval of this Agreement before the Public Service Commission (or any other state or federal authority having jurisdiction over the subject matter hereof), such application shall be directed by the Seller, and each party shall bear its own expense of such application and any proceedings before the Public Service Commission or such other state or federal authority.

39. **BEST EFFORTS.** The Seller and Buyer shall each use its best efforts to procure upon reasonable terms and conditions all consents and approvals, completion of all filings, all registrations and certificates, and satisfaction of all other requirements and conditions prescribed by law which are necessary for the Closing and consummation of the transactions contemplated by this Agreement. Each of the parties hereto shall use its best efforts and good faith to perform and fulfill all conditions and obligations to be fulfilled or performed by it hereunder to the end that the transactions contemplated by this Agreement will be fully and timely consummated.

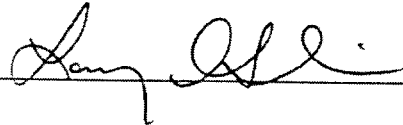
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A handwritten signature in black ink, appearing to be 'All in', located in the bottom right corner of the page.

IN WITNESS WHEREOF, the parties have caused this Utility Asset Purchase Agreement to be duly executed as of the last date set forth below.

“SELLER”

BEREA COLLEGE

By: 

Its: President


Attest: 

Its: Vice President for Finance

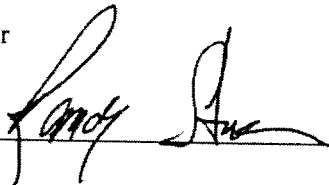
Date: June 18, 2004

“BUYER”

CITY OF BEREA

By: 

Its: Mayor

Attest: 

Its: City Clerk

Date: June 18, '04



COMMONWEALTH OF KENTUCKY)
) :SS
COUNTY OF MADISON)

The foregoing instrument was acknowledged before me this the 18th day of June, 2004, by Larry D. Shinn, President, to me personally known, as the President of Berea College, a Kentucky non-profit corporation, and that said instrument was signed on behalf of Berea College by proper authority and the instrument was the act of the corporation for the purposes stated above.

My commission expires: February 17, 2006.

Sherry J. Wakefield
NOTARY PUBLIC, STATE AT LARGE

COMMONWEALTH OF KENTUCKY)
) :SS
COUNTY OF MADISON)

The foregoing instrument was acknowledged before me this the 18th day of June, 2004, by Steven Connelly, to me personally known, as the Mayor of the City of Berea, a Kentucky municipal corporation, and that said instrument was signed on behalf of the City of Berea by proper authority and the instrument was the act of the City of Berea for the purposes stated above.

My commission expires: February 17, 2006.

Sherry J. Wakefield
NOTARY PUBLIC, STATE AT LARGE

30329957.1

Sherry J. Wakefield

Exhibit "A"

List of Tangible Water Treatment and Distribution Assets

Bassett College Water Utility
Continuing Plant Records

June 30, 2004

Asset	Year Booked	City	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004-2005		2003-2004 Reserve Balance	2003-2004 Depreciation Expense	2003-2004 Reserve Bal. Adjustments	2003-2004 Retire Prior Balance	Loss on Retirement	2003-2004 Reserve Balance	HBV
								Depreciation Expense	Reserve Balance							
1850 B-Lake Anotators	2003	1	\$22,698.35	\$22,698.35	0.0125	2004	76	\$286.12	\$286.12		\$286.12	\$1,144.48	\$0.00	\$888.12	\$21,743.87	
1855 Daxley Fork Anotators	2001	1	\$23,683.48	\$23,683.48	0.0125	2004	77	\$296.04	\$296.04		\$296.04	\$886.12	\$0.00	\$886.12	\$22,797.36	
1855 West 2-HP Air Compressor	2003	1	\$1,211.93	\$1,211.93	0.0125	2004	79	\$15.15	\$15.15		\$15.15	\$15.15	\$0.00	\$15.15	\$1,196.78	
1855 6" MAIN GALV. PIPE	1916	2470	\$1.25	\$1,082.49	0.0154	2004	0	\$0.00	\$0.00		\$3,082.49	\$0.00	\$0.00	\$3,082.49	\$0.00	
1858 8" MAINS CAST IRON PIPE	1932	2027	\$1.98	\$4,013.00	0.0154	2004	0	\$0.00	\$0.00		\$4,013.00	\$0.00	\$0.00	\$4,013.00	\$0.00	
1858 6" MAIN GALV. PIPE	1839	1111	\$4.55	\$504.97	0.0154	2004	0	\$0.30	\$0.30		\$497.72	\$7.25	\$0.00	\$504.97	\$0.00	
1856 6" MAIN GALV. PIPE	1839	3465	\$1.32	\$4,573.80	0.0154	2004	0	\$0.00	\$0.00		\$2,064.06	\$65.64	\$0.00	\$4,573.80	\$0.00	
1856 6" MAINS CAST IRON PIPE	1939	975	\$2.15	\$2,094.22	0.0154	2004	0	\$0.00	\$0.00		\$1,909.51	\$32.486.31	\$0.00	\$2,094.22	\$0.00	
1856 10" MAINS CAST IRON PIPE	1956	6272	\$7.01	\$3,947.94	0.0154	2004	17	\$678.80	\$678.80		\$852.06	\$11.75	\$0.00	\$32,486.31	\$1,461.60	
1856 2" MAIN GALV. PIPE	1056	324	\$3.27	\$752.32	0.0154	2004	17	\$117.75	\$117.75		\$52.56	\$0.00	\$0.00	\$583.84	\$1,088.88	
1856 14" MAINS CAST IRON PIPE	1966	924	\$3,389.54	\$3,389.54	0.0154	2004	17	\$52.20	\$52.20		\$458.18	\$0.00	\$0.00	\$2,505.56	\$833.68	
1856 14" MAINS CAST IRON PIPE	1966	2350	\$26,751.69	\$26,751.69	0.0154	2004	27	\$438.18	\$438.18		\$16,952.64	\$458.18	\$0.00	\$17,410.86	\$12,341.13	
1856 14" MAINS CAST IRON PIPE	1967	540	\$5.93	\$5,470.00	0.0154	2004	28	\$86.03	\$86.03		\$2,166.86	\$144.91	\$0.00	\$5,381.79	\$4,046.21	
1856 14" MAINS CAST IRON PIPE	1969	3909	\$9.55	\$36,305.31	0.0154	2004	30	\$560.03	\$560.03		\$1,608.91	\$0.00	\$0.00	\$19,660.84	\$16,644.37	
1856 14" MAINS CAST IRON PIPE	1970	311	\$9.55	\$3,181.01	0.0154	2004	31	\$48.88	\$48.88		\$1,608.91	\$48.88	\$0.00	\$1,655.11	\$1,505.90	
1856 14" MAINS DUCTILE IRON PIPE	1971	4082	\$10.96	\$48,696.00	0.0154	2004	31	\$73.92	\$73.92		\$2,439.36	\$73.92	\$0.00	\$2,513.28	\$2,289.72	
1856 14" MAINS DUCTILE IRON PIPE	1972	4037	\$13.93	\$56,224.36	0.0154	2004	32	\$83.29	\$83.29		\$2,425.31	\$83.29	\$0.00	\$2,508.60	\$2,375.77	
1856 16" MAINS DUCTILE IRON PIPE	1973	715	\$12.14	\$13,077.26	0.0154	2004	34	\$40.43	\$40.43		\$4,900.43	\$40.43	\$0.00	\$4,940.86	\$28,516.96	
1856 16" MAINS DUCTILE IRON TRANSMISSION	1973	17806	\$16.22	\$324,406.10	0.0154	2004	34	\$200.62	\$200.62		\$1,471.80	\$200.62	\$0.00	\$1,672.42	\$16,642.58	
1856 16" MAINS DUCTILE IRON TRANSMISSION	1974	2840	\$18.22	\$51,745.21	0.0154	2004	36	\$795.88	\$795.88		\$22,312.56	\$198.28	\$0.00	\$23,109.44	\$24,375.77	
1856 16" MAINS DUCTILE IRON TRANSMISSION	1976	2385	\$18.22	\$43,458.27	0.0154	2004	37	\$669.28	\$669.28		\$1,969.97	\$669.28	\$0.00	\$2,639.25	\$16,642.58	
1856 12" 180 PSI PVC PIPE	1982	1000	\$19.04	\$10,938.82	0.0154	2004	43	\$168.46	\$168.46		\$3,537.93	\$168.46	\$0.00	\$3,706.39	\$7,232.73	
1856 SUPPLY MAINS	1882	310	\$14.09	\$4,267.00	0.0154	2004	44	\$87.26	\$87.26		\$1,412.38	\$87.26	\$0.00	\$1,500.64	\$2,987.47	
1856 16" DUCTILE IRON PIPE	1883	1	\$4,028.57	\$4,028.57	0.0154	2004	44	\$62.04	\$62.04		\$1,250.80	\$62.04	\$0.00	\$1,312.84	\$2,725.73	
1856 20" Class 50 DI Pipe	1884	1000	\$22.00	\$22,000.00	0.0154	2004	47	\$338.80	\$338.80		\$4,759.53	\$338.80	\$0.00	\$5,098.33	\$15,901.60	
1856 Concrete Streamer Vault and Coulter Pumpstation	1981	2371	\$82.49	\$146,172.50	0.0154	2004	52	\$2,281.86	\$2,281.86		\$2,281.86	\$2,281.86	\$0.00	\$4,563.72	\$18,508.34	
1852 TEACH CONCRETE BLOCK STRUCTU	1981	1	\$49,541.85	\$49,541.85	0.0154	2004	52	\$752.94	\$752.94		\$92.94	\$92.94	\$0.00	\$94.88	\$47,618.97	
1852 TEACH CONCRETE BLOCK STRUCTU	1981	1	\$18,710.18	\$18,710.18	0.0154	2004	62	\$288.14	\$288.14		\$288.14	\$288.14	\$0.00	\$576.28	\$17,142.78	
1852 TEACH CONCRETE BLOCK STRUCTU	1976	1	\$19,991.60	\$19,991.60	0.02	2004	22	\$889.14	\$889.14		\$576.28	\$319.86	\$0.00	\$1,406.04	\$11,586.56	
1852 TEACH CONCRETE BLOCK STRUCTU	1976	1	\$15,200.00	\$15,200.00	0.02	2004	22	\$684.00	\$684.00		\$304.00	\$304.00	\$0.00	\$988.00	\$14,212.00	
1852 10X12 Concrete Alibds Valve Box	1991	1	\$40,420.71	\$40,420.71	0.02	2004	22	\$529.50	\$529.50		\$29.50	\$29.50	\$0.00	\$302.00	\$37,118.21	
1852 10000 Gallon Steel Reinforced	1991	1	\$105,953.58	\$105,953.58	0.02	2004	37	\$608.41	\$608.41		\$3,700.84	\$608.41	\$0.00	\$4,309.25	\$101,644.33	
1852 2 Ton Chrome Hoist Coiling Model	1991	1	\$10,000.00	\$10,000.00	0.02	2004	37	\$200.00	\$200.00		\$2,000.00	\$200.00	\$0.00	\$2,200.00	\$7,800.00	
1852 Concrete Bridges on Water Plant	1991	2	\$42,177.43	\$42,177.43	0.02	2004	37	\$543.85	\$543.85		\$843.85	\$543.85	\$0.00	\$1,087.70	\$41,089.73	
1852 Decant Pump Station 6 Ft Diameter	1991	1	\$5,000.00	\$5,000.00	0.02	2004	37	\$120.00	\$120.00		\$1,440.00	\$120.00	\$0.00	\$1,560.00	\$3,440.00	
1852 Earthen Waste Water Lagoon	1991	2	\$10,147.86	\$20,295.72	0.02	2004	37	\$405.91	\$405.91		\$4,870.64	\$405.91	\$0.00	\$5,276.55	\$15,018.67	
1852 High Service Pump Station Bldg	1991	1	\$20,770.71	\$20,770.71	0.02	2004	37	\$415.41	\$415.41		\$4,154.11	\$415.41	\$0.00	\$4,569.52	\$15,313.19	
1852 Water Treatment Plant Including	1991	0	\$0.00	\$0.00	0.02	2004	37	\$20.00	\$20.00		\$240.00	\$20.00	\$0.00	\$260.00	\$15,370.39	
1852 Water Treatment Plant	1991	0	\$0.00	\$0.00	0.02	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$140.00	
1852 Water Treatment Plant	1991	0	\$0.00	\$0.00	0.02	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1852 Water Treatment Plant	1991	0	\$0.00	\$0.00	0.02	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1858 COMBELL PUMP STATION	1999	1	\$1,946,656.90	\$1,946,656.90	0.02	2004	45	\$38,973.14	\$38,973.14		\$497,577.67	\$38,973.14	\$0.00	\$508,550.81	\$1,442,008.09	
1858 COMBELL PUMP STATION	1999	1	\$3,084.83	\$3,084.83	0.02	2004	45	\$91.70	\$91.70		\$246.60	\$91.70	\$0.00	\$306.50	\$2,778.33	
1858 COMBELL PUMP STATION	1978	1	\$7,200.20	\$7,200.20	0.0286	2004	7	\$205.93	\$205.93		\$5,950.02	\$205.93	\$0.00	\$6,155.95	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	
1858 COMBELL PUMP STATION	1978	1	\$9,157.29	\$9,157.29	0.0286	2004	7	\$261.90	\$261.90		\$5,990.02	\$261.90	\$0.00	\$6,251.90	\$1,434.25	

Berrea College Water Utility
Continuing Plant Records

Year Booked	Year Acct#	City	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004/2005 Depreciation Expense	2003/2004 Reserve Balance	2003/2004 Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Retirements	2003/2004 Balance Prior Retire. Losses	2003/2004 Reserve	2003/2004 Loss on Retirement	2003/2004 Reserve Balance	2003/2004 NBV
1991	1959	Frankenka	2793.00	350,283.00	0.0266	2004	22	\$1,437.52	\$1,437.52	\$1,437.52			\$16,987.77	\$16,987.77	\$0.00	\$16,987.77	\$31,575.23
1991	1959	Frankenka	2793.00	350,283.00	0.0266	2004	22	\$1,437.52	\$17,250.25	\$1,437.52			\$16,987.77	\$16,987.77	\$0.00	\$16,987.77	\$31,575.23
1991	1959	Frankenka	115.67	\$71,115.67	0.0286	2004	22	\$2,091.11	\$25,093.31	\$2,091.11			\$27,184.42	\$27,184.42	\$0.00	\$27,184.42	\$45,831.25
1991	1959	FLYGT PUMP 10 PH		\$3,592.10	0.0266	2004	22	\$1,021.73	\$719.11	\$1,021.73			\$921.84	\$921.84	\$0.00	\$921.84	\$3,770.26
1991	1959	FLYGT PUMP METER TEST SHOP		\$4,175.00	0.0266	2004	30	\$119.41	\$477.64	\$119.41			\$597.05	\$597.05	\$0.00	\$597.05	\$5,987.95
1997	1959	WATER PLANT METER TEST SHOP		\$6,277.57	0.02	2004	40	\$155.55	\$753.30	\$155.55			\$978.85	\$978.85	\$0.00	\$978.85	\$5,398.72
2002	1959	1200 AMP Main Trip/CB		\$20,713.47	0.02	2004	48	\$414.27	\$198.50	\$414.27			\$378.54	\$378.54	\$0.00	\$378.54	\$19,884.63
1983	1959	FLUIDS CONTROL PORTABLE MIXER		\$268.00	0.025	2004	9	\$8.45	\$85.60	\$8.45			\$199.95	\$199.95	\$0.00	\$199.95	\$58.05
1983	1959	FLUIDS CONTROL PORTABLE MIXER		\$6,418.53	0.025	2004	9	\$160.48	\$2,888.80	\$160.48			\$3,048.29	\$3,048.29	\$0.00	\$3,048.29	\$3,370.25
1985	1959	CHEMICAL FEEDER		\$6,418.54	0.025	2004	21	\$180.48	\$2,888.80	\$180.48			\$3,048.29	\$3,048.29	\$0.00	\$3,048.29	\$3,370.25
1989	1959	JOHN BOAT 14 FT.		\$525.00	0.13	2004	23	\$113.13	\$183.78	\$113.13			\$168.92	\$168.92	\$0.00	\$168.92	\$328.08
1991	1959	2 Ton Chlorine Scale		\$1,200.81	0.025	2004	27	\$30.00	\$13,385.99	\$30.00			\$390.24	\$390.24	\$0.00	\$390.24	\$810.37
1991	1959	Crem 3 Million Gallon Concrete Ground		\$535,439.65	0.025	2004	27	\$13,385.99	\$3,000.00	\$13,385.99			\$3,900.00	\$3,900.00	\$0.00	\$3,900.00	\$810,370.00
1991	1959	E.G. & G. Rollon Air Pumps		\$6,000.00	0.025	2004	27	\$50.00	\$900.00	\$50.00			\$950.00	\$950.00	\$0.00	\$950.00	\$1,900.00
1991	1959	Forebong Chart Recorder Model 40		\$1,000.00	0.025	2004	27	\$25.00	\$300.00	\$25.00			\$325.00	\$325.00	\$0.00	\$325.00	\$675.00
1991	1959	H.F. Scientific Turbidimeters		\$1,000.00	0.025	2004	27	\$25.00	\$1,500.00	\$25.00			\$1,625.00	\$1,625.00	\$0.00	\$1,625.00	\$2,315.00
1991	1959	H.F. Scientific Turbidimeters		\$6,500.00	0.025	2004	27	\$162.50	\$1,950.00	\$162.50			\$2,112.50	\$2,112.50	\$0.00	\$2,112.50	\$4,387.50
1991	1959	Hayward Strainer Model S (OFSD)		\$7,500.00	0.025	2004	27	\$187.50	\$2,250.00	\$187.50			\$2,437.50	\$2,437.50	\$0.00	\$2,437.50	\$5,082.50
1991	1959	Kollo in-Line Mixer		\$138,815.96	0.025	2004	27	\$3,426.04	\$41,148.50	\$3,426.04			\$44,574.54	\$44,574.54	\$0.00	\$44,574.54	\$82,093.06
1991	1959	Micro Floz Aquatrol and Treatment		\$137,161.78	0.025	2004	27	\$3,426.04	\$41,148.50	\$3,426.04			\$44,574.54	\$44,574.54	\$0.00	\$44,574.54	\$82,093.06
1991	1959	Plant Control Unit SN: R440		\$48,683.07	0.025	2004	27	\$2,217.08	\$26,804.84	\$2,217.08			\$28,021.92	\$28,021.92	\$0.00	\$28,021.92	\$56,961.05
1991	1959	Telemetry Unit A.S.N. C5723 Includes		\$4,000.00	0.025	2004	27	\$85.00	\$1,000.00	\$85.00			\$1,085.00	\$1,085.00	\$0.00	\$1,085.00	\$2,090.00
1991	1959	Telemetry Unit C.S.N. C5723		\$25,000.00	0.025	2004	27	\$625.00	\$7,500.00	\$625.00			\$8,125.00	\$8,125.00	\$0.00	\$8,125.00	\$16,625.00
1991	1959	Wallace & Terrian Solenoid Pumps		\$9,520.89	0.025	2004	27	\$238.02	\$2,856.26	\$238.02			\$3,094.28	\$3,094.28	\$0.00	\$3,094.28	\$6,719.11
1991	1959	Wallace & Terrian Solenoid Pumps		\$27,036.00	0.025	2004	27	\$675.90	\$8,110.80	\$675.90			\$8,786.70	\$8,786.70	\$0.00	\$8,786.70	\$16,249.30
1991	1959	Wallace & Terrian Chlorine Gas		\$1,500.00	0.025	2004	27	\$37.50	\$450.00	\$37.50			\$487.50	\$487.50	\$0.00	\$487.50	\$1,012.50
1991	1959	Wallace & Terrian D/I Volumetric		\$20,157.74	0.025	2004	27	\$503.94	\$6,047.30	\$503.94			\$6,551.24	\$6,551.24	\$0.00	\$6,551.24	\$13,608.50
1991	1959	Wallace & Terrian Dry Volumetric		\$20,157.75	0.025	2004	27	\$503.94	\$6,047.30	\$503.94			\$6,551.24	\$6,551.24	\$0.00	\$6,551.24	\$13,608.50
1991	1959	Wallace & Terrian Solution Pump		\$15,868.30	0.025	2004	27	\$398.71	\$4,790.51	\$398.71			\$5,189.22	\$5,189.22	\$0.00	\$5,189.22	\$10,711.08
1991	1959	Wallace & Terrian Solution Pump		\$3,173.66	0.025	2004	27	\$79.34	\$952.09	\$79.34			\$1,031.43	\$1,031.43	\$0.00	\$1,031.43	\$2,142.23
1991	1959	Wallace & Terrian Solution Pump		\$14,335.18	0.025	2004	28	\$398.36	\$3,942.18	\$398.36			\$4,340.56	\$4,340.56	\$0.00	\$4,340.56	\$9,054.62
1992	1959	BUILDING AND LOT #10		\$8,000.00	0.025	2004	28	\$200.00	\$2,800.00	\$200.00			\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$6,000.00
1992	1959	CPC ENGINEERING		\$0.00	0.025	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1992	1959	LAGOONS		\$3,419.55	0.025	2004	28	\$85.49	\$940.39	\$85.49			\$1,025.88	\$1,025.88	\$0.00	\$1,025.88	\$2,393.67
1992	1959	MODIFICATION OF WATER TREATMEN		\$0.00	0.025	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1992	1959	MODIFICATION OF WATER TREATMEN		\$0.00	0.025	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1992	1959	PILOT SCALE TREATMENT UNIT		\$690.65	0.025	2004	28	\$17.27	\$169.86	\$17.27			\$207.23	\$207.23	\$0.00	\$207.23	\$483.42
1993	1959	LAGOON CLOSURE		\$1,487.50	0.025	2004	29	\$37.10	\$371.89	\$37.10			\$409.08	\$409.08	\$0.00	\$409.08	\$1,078.42
1993	1959	LAGOON CLOSURE		\$339.48	0.025	2004	29	\$23.41	\$234.11	\$23.41			\$257.52	\$257.52	\$0.00	\$257.52	\$678.96
1994	1959	ARBITRAGE RATE 1988 BOND ISSUE		\$30,300.00	0.025	2004	30	\$757.50	\$18,171.50	\$757.50			\$19,929.00	\$19,929.00	\$0.00	\$19,929.00	\$22,725.00
1994	1959	LAGOON CLOSURE		\$1,819.49	0.025	2004	30	\$45.49	\$409.40	\$45.49			\$454.89	\$454.89	\$0.00	\$454.89	\$1,354.89
1994	1959	LAGOON CLOSURE		\$809.21	0.025	2004	30	\$20.01	\$180.08	\$20.01			\$200.09	\$200.09	\$0.00	\$200.09	\$600.12
1994	1959	LOWER SILVER CREEK PUMP STATION		\$4,822.36	0.025	2004	31	\$98.43	\$984.43	\$98.43			\$1,082.86	\$1,082.86	\$0.00	\$1,082.86	\$2,222.86
1995	1959	UPGRADE KIT SN 71100 FOR TURBIDIM		\$3,393.31	0.025	2004	31	\$86.83	\$718.64	\$86.83			\$805.47	\$805.47	\$0.00	\$805.47	\$1,619.31
1995	1959	UPGRADE KIT SN 71100 FOR TURBIDIM		\$4,822.36	0.025	2004	31	\$98.43	\$984.43	\$98.43			\$1,082.86	\$1,082.86	\$0.00	\$1,082.86	\$2,222.86
1995	1959	WATER TREATMENT PLANT BULK TAN		\$10,571.19	0.025	2004	31	\$264.28	\$2,642.80	\$264.28			\$2,907.08	\$2,907.08	\$0.00	\$2,907.08	\$6,110.08
1995	1959	WATER TREATMENT PLANT LOADINGS I		\$449.00	0.025	2004	33	\$11.23	\$67.38	\$11.23			\$128.61	\$128.61	\$0.00	\$128.61	\$373.32
1995	1959	3 HP OUTBOARD MOTOR		\$1,064.43	0.025	2004	35	\$41.61	\$416.10	\$41.61			\$457.71	\$457.71	\$0.00	\$457.71	\$1,064.43
1999	1959	Phosphate Feed System		\$5,877.61	0.025	2004	37	\$148.94	\$1,489.40	\$148.94			\$1,638.34	\$1,638.34	\$0.00	\$1,638.34	\$3,776.74
2001	1959	Hoch #2814700 PH Meter		\$919.00	0.025	2004	38	\$51.58	\$496.26	\$51.58			\$547.84	\$547.84	\$0.00	\$547.84	\$1,148.94
2002	1959	Hoch Turbidimeters software		\$2,615.11	0.025	2004	38	\$351.89	\$3,518.90	\$351.89			\$3,870.79	\$3,870.79	\$0.00	\$3,870.79	\$8,370.39
2002	1959	Actuators - Linear Ball Bearing		\$7,321.84	0.025	2004	38	\$183.05	\$1,830.05	\$183.05			\$2,013.10	\$2,013.10	\$0.00	\$2,013.10	\$5,383.49

Rena College Water Utility
Continuing Plant Records

Year	Account	City	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year	Years Remaining	2004-2005 Depreciation Expense	2003-2004 Reserve Balance	2003-2004 Depreciation Expense	2002-2004 Adjustment Reserve Bal.	2003-2004 Retirements	2003-2004 Balance Prior Refs. Losses	2003-2004 Loss on Retirement	2003-2004 Reserve Balance	6-30-2004 NBV
2003	1959 Sodium Permanganate Feed System	2003	\$3,064.40	\$6,964.80	0.025	2004	36	\$216.62	\$0.00	\$0.00	\$0.00	\$0.00	\$216.62	\$0.00	\$216.62	\$8,448.18
2004	1959 CI Vacuum Regulator	2004	\$1,554.45	\$1,554.45	0.025	2004	40	\$38.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,554.45
2004	1959 809PS CZ Benne Pump - Polymers	2004	\$1,178.92	\$1,178.92	0.025	2004	40	\$29.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,178.92
2004	1959 Esophageal Feed System	2004	\$1,657.85	\$1,657.85	0.025	2004	40	\$41.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,657.85
1966	1960 STORAGE TANK	2004	\$115,163.54	\$115,163.54	0.025	2004	7	\$2,879.09	\$106,526.26	\$2,879.09	\$0.00	\$0.00	\$106,526.26	\$0.00	\$106,405.36	\$5,756.16
1975	1960 STORAGE TANK	2004	\$571.09	\$571.09	0.025	2004	11	\$14.28	\$349.78	\$14.28	\$0.00	\$0.00	\$349.78	\$0.00	\$414.09	\$157.03
1986	1960 STORAGE TANK	2004	\$45,743.46	\$45,743.46	0.025	2004	23	\$1,143.59	\$19,448.86	\$1,143.59	\$0.00	\$0.00	\$19,448.86	\$0.00	\$20,564.59	\$25,156.87
1985	1960 LEGAL FEES FOR DRAIN LINE FROM	2004	\$229.75	\$229.75	0.025	2004	31	\$57.4	\$415.92	\$57.4	\$0.00	\$0.00	\$415.92	\$0.00	\$51.66	\$178.09
1985	1960 REPAIRS TO ELEVATED STORAGE WA	2004	\$14,059.00	\$14,059.00	0.025	2004	31	\$351.48	\$3,851.84	\$351.48	\$0.00	\$0.00	\$3,851.84	\$0.00	\$3,183.32	\$10,895.68
1997	1960 12" DRAIN LINE	2004	\$10,446.00	\$10,446.00	0.025	2004	33	\$281.20	\$1,567.20	\$281.20	\$0.00	\$0.00	\$1,567.20	\$0.00	\$1,826.40	\$4,818.60
2003	1962 Pair Inlet to 500.00 Gal Elevated Tank	2003	\$125,784.21	\$125,784.21	0.025	2004	36	\$3,144.56	\$0.00	\$3,144.56	\$190.40	\$0.00	\$3,144.56	\$0.00	\$3,144.56	\$122,837.85
1915	1962 4" MAIN CAST IRON PIPE	2004	\$1.19	\$1,275.90	0.0154	2004	0	\$0.00	\$916.30	\$0.00	\$0.00	\$0.00	\$725.80	\$0.00	\$725.80	\$0.00
1816	1962 4" MAIN CAST IRON PIPE	2004	\$0.98	\$1,501.83	0.0154	2004	0	\$0.00	\$1,501.83	\$0.00	\$0.00	\$0.00	\$1,501.83	\$0.00	\$1,501.83	\$0.00
1920	1962 6" MAIN M.J. CAST IRON PIPE	2004	\$1.15	\$532.92	0.0154	2004	0	\$0.00	\$532.92	\$0.00	\$0.00	\$0.00	\$532.92	\$0.00	\$532.92	\$0.00
1920	1962 6" MAIN M.J. CAST IRON PIPE	2004	\$1.20	\$7,015.20	0.0154	2004	0	\$0.00	\$7,015.20	\$0.00	\$0.00	\$0.00	\$7,015.20	\$0.00	\$7,015.20	\$0.00
1924	1962 12" MAIN GALVANIZED PIPE	2004	\$0.26	\$168.22	0.0154	2004	0	\$0.00	\$168.22	\$0.00	\$0.00	\$0.00	\$168.22	\$0.00	\$168.22	\$0.00
1924	1962 4" MAIN GATE VALVES	2004	\$14.91	\$14.91	0.0154	2004	0	\$0.00	\$14.91	\$0.00	\$0.00	\$0.00	\$14.91	\$0.00	\$14.91	\$0.00
1924	1962 8" MAIN M.J. CAST IRON PIPE	2004	\$1.27	\$5,248.10	0.0154	2004	0	\$0.00	\$5,248.10	\$0.00	\$0.00	\$0.00	\$5,248.10	\$0.00	\$5,248.10	\$0.00
1925	1962 6" MAIN M.J. CAST IRON PIPE	2004	\$1.06	\$1,241.40	0.0154	2004	0	\$0.00	\$1,241.40	\$0.00	\$0.00	\$0.00	\$1,241.40	\$0.00	\$1,241.40	\$0.00
1925	1962 8" MAIN M.J. CAST IRON PIPE	2004	\$1.23	\$1,669.60	0.0154	2004	0	\$0.00	\$1,669.60	\$0.00	\$0.00	\$0.00	\$1,669.60	\$0.00	\$1,669.60	\$0.00
1925	1962 12" CONCRETE VALVS 16.7' X 36' X 36'	2004	\$1.20	\$285.00	0.0154	2004	0	\$0.00	\$285.00	\$0.00	\$0.00	\$0.00	\$285.00	\$0.00	\$285.00	\$0.00
1926	1962 VENTURI TUBE AND RECORDER	2004	\$574.00	\$574.00	0.0154	2004	0	\$0.00	\$574.00	\$0.00	\$0.00	\$0.00	\$574.00	\$0.00	\$574.00	\$0.00
1926	1962 4" CAST IRON B & S PIPE	2004	\$64.00	\$64.00	0.0154	2004	0	\$0.00	\$64.00	\$0.00	\$0.00	\$0.00	\$64.00	\$0.00	\$64.00	\$0.00
1927	1962 4" MAIN CAST IRON PIPE	2004	\$1.07	\$593.98	0.0154	2004	0	\$0.00	\$593.98	\$0.00	\$0.00	\$0.00	\$593.98	\$0.00	\$593.98	\$0.00
1927	1962 8" MAIN M.J. CAST IRON PIPE	2004	\$1.03	\$7,749.48	0.0154	2004	0	\$0.00	\$7,749.48	\$0.00	\$0.00	\$0.00	\$7,749.48	\$0.00	\$7,749.48	\$0.00
1927	1962 8" CAST IRON PIPE	2004	\$1.16	\$74.71	0.0154	2004	0	\$0.00	\$74.71	\$0.00	\$0.00	\$0.00	\$74.71	\$0.00	\$74.71	\$0.00
1927	1962 8" MAIN M.J. CAST IRON PIPE	2004	\$1.16	\$874.71	0.0154	2004	0	\$0.00	\$874.71	\$0.00	\$0.00	\$0.00	\$874.71	\$0.00	\$874.71	\$0.00
1928	1962 12" MAIN GALVANIZED PIPE	2004	\$2.14	\$44.24	0.0154	2004	0	\$0.00	\$44.24	\$0.00	\$0.00	\$0.00	\$44.24	\$0.00	\$44.24	\$0.00
1928	1962 34" MAIN GALVANIZED PIPE	2004	\$0.28	\$138.00	0.0154	2004	0	\$0.00	\$138.00	\$0.00	\$0.00	\$0.00	\$138.00	\$0.00	\$138.00	\$0.00
1928	1962 4" CAST IRON B & S PIPE	2004	\$0.23	\$225.46	0.0154	2004	0	\$0.00	\$225.46	\$0.00	\$0.00	\$0.00	\$225.46	\$0.00	\$225.46	\$0.00
1928	1962 4" MAIN CAST IRON PIPE	2004	\$0.96	\$398.00	0.0154	2004	0	\$0.00	\$398.00	\$0.00	\$0.00	\$0.00	\$398.00	\$0.00	\$398.00	\$0.00
1928	1962 4" MAIN CAST IRON PIPE	2004	\$0.89	\$308.90	0.0154	2004	0	\$0.00	\$308.90	\$0.00	\$0.00	\$0.00	\$308.90	\$0.00	\$308.90	\$0.00
1928	1962 6" MAIN M.J. CAST IRON PIPE	2004	\$1.08	\$1,540.63	0.0154	2004	0	\$0.00	\$1,540.63	\$0.00	\$0.00	\$0.00	\$1,540.63	\$0.00	\$1,540.63	\$0.00
1929	1962 4" MAIN M.J. CAST IRON PIPE	2004	\$1.00	\$4,332.65	0.0154	2004	0	\$0.00	\$4,332.65	\$0.00	\$0.00	\$0.00	\$4,332.65	\$0.00	\$4,332.65	\$0.00
1929	1962 VALVE VALVS	2004	\$45.41	\$45.41	0.0154	2004	0	\$0.00	\$45.41	\$0.00	\$0.00	\$0.00	\$45.41	\$0.00	\$45.41	\$0.00
1930	1962 4" CAST IRON B & S PIPE	2004	\$0.34	\$63.28	0.0154	2004	0	\$0.00	\$63.28	\$0.00	\$0.00	\$0.00	\$63.28	\$0.00	\$63.28	\$0.00
1930	1962 4" MAIN CAST IRON PIPE	2004	\$0.97	\$399.75	0.0154	2004	0	\$0.00	\$399.75	\$0.00	\$0.00	\$0.00	\$399.75	\$0.00	\$399.75	\$0.00
1930	1962 8" MAIN M.J. CAST IRON PIPE	2004	\$1.02	\$829.00	0.0154	2004	0	\$0.00	\$829.00	\$0.00	\$0.00	\$0.00	\$829.00	\$0.00	\$829.00	\$0.00
1930	1962 8" MAIN M.J. CAST IRON PIPE	2004	\$1.42	\$1,329.26	0.0154	2004	0	\$0.00	\$1,329.26	\$0.00	\$0.00	\$0.00	\$1,329.26	\$0.00	\$1,329.26	\$0.00
1932	1962 34" MAIN GALVANIZED PIPE	2004	\$0.25	\$24.25	0.0154	2004	0	\$0.00	\$24.25	\$0.00	\$0.00	\$0.00	\$24.25	\$0.00	\$24.25	\$0.00
1932	1962 12" MAIN GALVANIZED PIPE	2004	\$0.93	\$1,141.32	0.0154	2004	0	\$0.00	\$1,141.32	\$0.00	\$0.00	\$0.00	\$1,141.32	\$0.00	\$1,141.32	\$0.00
1934	1962 6" MAIN M.J. CAST IRON PIPE	2004	\$1.42	\$6,963.73	0.0154	2004	0	\$0.00	\$6,963.73	\$0.00	\$0.00	\$0.00	\$6,963.73	\$0.00	\$6,963.73	\$0.00
1935	1962 4" CAST IRON B & S PIPE	2004	\$0.17	\$163.55	0.0154	2004	0	\$0.00	\$163.55	\$0.00	\$0.00	\$0.00	\$163.55	\$0.00	\$163.55	\$0.00
1935	1962 4" MAIN M.J. CAST IRON PIPE	2004	\$0.27	\$120.44	0.0154	2004	0	\$0.00	\$120.44	\$0.00	\$0.00	\$0.00	\$120.44	\$0.00	\$120.44	\$0.00
1938	1962 4" CAST IRON B & S PIPE	2004	\$0.40	\$641.55	0.0154	2004	0	\$0.00	\$641.55	\$0.00	\$0.00	\$0.00	\$641.55	\$0.00	\$641.55	\$0.00
1938	1962 VALVE VALVS	2004	\$60.22	\$60.22	0.0154	2004	0	\$23.06	\$1,592.58	\$24.70	\$0.00	\$0.00	\$1,592.58	\$0.00	\$1,592.58	\$23.06
1940	1962 12" MAIN GALVANIZED PIPE	2004	\$0.30	\$1,098.00	0.0154	2004	1	\$158.88	\$118.57	\$24.70	\$0.00	\$0.00	\$118.57	\$0.00	\$118.57	\$158.88
1940	1962 34" MAIN GALVANIZED PIPE	2004	\$0.23	\$28.56	0.0154	2004	1	\$0.41	\$104.78	\$24.70	\$0.00	\$0.00	\$104.78	\$0.00	\$104.78	\$28.56
1940	1962 4" CAST IRON B & S PIPE	2004	\$1.07	\$178.76	0.0154	2004	1	\$0.41	\$27.71	\$24.70	\$0.00	\$0.00	\$27.71	\$0.00	\$27.71	\$178.76
1941	1962 6" MAIN GATE VALVES	2004	\$23.00	\$23.00	0.0154	2004	2	\$2.97	\$174.42	\$24.70	\$0.00	\$0.00	\$174.42	\$0.00	\$174.42	\$23.00
1941	1962 6" MAIN M.J. CAST IRON PIPE	2004	\$1.81	\$49.00	0.0154	2004	2	\$0.71	\$43.93	\$24.70	\$0.00	\$0.00	\$43.93	\$0.00	\$43.93	\$49.00
1942	1962 3" MAIN CAST IRON PIPE	2004	\$1.39	\$810.79	0.0154	2004	3	\$14.03	\$655.62	\$24.70	\$0.00	\$0.00	\$655.62	\$0.00	\$655.62	\$810.79
1946	1962 34" MAIN GALVANIZED PIPE	2004	\$0.47	\$1,189.84	0.0154	2004	7	\$18.32	\$1,044.42	\$18.32	\$0.00	\$0.00	\$1,044.42	\$0.00	\$1,044.42	\$1,189.84
1946	1962 VALVE VALVS	2004	\$4.71	\$4.71	0.0154	2004	7	\$1.83	\$104.37	\$18.32	\$0.00	\$0.00	\$104.37	\$0.00	\$104.37	\$4.71
1947	1962 6" MAIN M.J. CAST IRON PIPE	2004	\$4.01	\$84.01	0.0154	2004	7	\$1.29	\$73.72	\$18.32	\$0.00	\$0.00	\$73.72	\$0.00	\$73.72	\$84.01
1947	1962 4" MAIN CAST IRON PIPE	2004	\$1.92	\$5,133.16	0.0154	2004	8	\$78.90	\$4,416.23	\$18.32	\$0.00	\$0.00	\$4,416.23	\$0.00	\$4,416.23	\$5,133.16
1948	1962 4" MAIN GATE VALVES	2004	\$28.19	\$28.19	0.0154	2004	9	\$0.45	\$24.73	\$18.32	\$0.00	\$0.00	\$24.73	\$0.00	\$24.73	\$28.19
1948	1962 VALVE VALVS	2004	\$118.27	\$118.27	0.0154	2004	9	\$1.82	\$100.17	\$18.32	\$0.00	\$0.00	\$100.17	\$0.00	\$100.17	\$118.27

Berne College Water Utility
Continuing Plant Records

Year	Booked	City	Unit	Original Value	Depreciation Rate	Current Year Remaining	2004/2005 Depreciation Expense	2003/2004 Depreciation Expense	2003/2004 Retirements	2003/2004 Balance Prior Retire	2003/2004 Retire	2003/2004 Retirement	2003/2004 Reserve Balance	2003/2004 NBV
1962	176		\$2.67	\$489.92	0.0154	2004	\$7.24	\$7.24		\$318.44	\$318.44	\$0.00	\$18.44	\$15.48
1960	602		\$1,787.88	\$1,787.88	0.0154	2004	\$27.53	\$27.53		\$1,163.91	\$1,163.91	\$0.00	\$1,211.44	\$576.44
1960	2350		\$4.30	\$2,245.58	0.0154	2004	\$186.58	\$186.58		\$6,109.01	\$6,109.01	\$0.00	\$8,297.59	\$3,647.99
1960	1476		\$6.14	\$9,092.94	0.0154	2004	\$139.56	\$139.56		\$6,001.26	\$6,001.26	\$0.00	\$6,140.81	\$2,921.83
1961	1148		\$7.74	\$3,138.16	0.0154	2004	\$48.30	\$48.30		\$2,028.49	\$2,028.49	\$0.00	\$2,076.78	\$1,059.37
1962	31		\$3.48	\$12,366.54	0.0154	2004	\$190.44	\$190.44		\$7,998.85	\$7,998.85	\$0.00	\$8,188.09	\$4,177.45
1962	858		\$2.76	\$2,398.08	0.0154	2004	\$36.47	\$36.47		\$1,485.22	\$1,485.22	\$0.00	\$1,531.69	\$638.39
1962	1555		\$2.90	\$4,537.17	0.0154	2004	\$69.87	\$69.87		\$2,684.75	\$2,684.75	\$0.00	\$2,934.62	\$1,602.45
1962	179		\$1.05	\$187.95	0.0154	2004	\$2.89	\$2.89		\$118.64	\$118.64	\$0.00	\$121.53	\$66.42
1962	8063		\$4.08	\$40,768.80	0.0154	2004	\$627.84	\$627.84		\$25,741.42	\$25,741.42	\$0.00	\$26,368.26	\$14,399.54
1962	11		\$76.60	\$76.60	0.0154	2004	\$11.96	\$11.96		\$490.35	\$490.35	\$0.00	\$502.31	\$274.26
1962	808		\$1.28	\$1,034.24	0.0154	2004	\$16.63	\$16.63		\$637.11	\$637.11	\$0.00	\$653.04	\$381.20
1962	818		\$2.83	\$1,748.94	0.0154	2004	\$26.63	\$26.63		\$1,077.52	\$1,077.52	\$0.00	\$1,104.25	\$644.69
1963	2357		\$2.85	\$7,982.89	0.0154	2004	\$116.78	\$116.78		\$4,871.86	\$4,871.86	\$0.00	\$4,787.86	\$2,798.03
1962	1176		\$4.83	\$5,912.71	0.0154	2004	\$90.28	\$90.28		\$3,291.34	\$3,291.34	\$0.00	\$3,291.34	\$1,621.37
1962	204		\$2.90	\$3,981.60	0.0154	2004	\$59.11	\$59.11		\$2,355.31	\$2,355.31	\$0.00	\$2,355.31	\$1,175.34
1962	1085		\$2.99	\$3,247.20	0.0154	2004	\$50.01	\$50.01		\$1,950.28	\$1,950.28	\$0.00	\$2,000.30	\$1,246.90
1964	29/9		\$4.45	\$12,995.33	0.0154	2004	\$192.43	\$192.43		\$7,564.71	\$7,564.71	\$0.00	\$7,697.14	\$4,796.19
1964	28		\$6.69	\$73.84	0.0154	2004	\$2.65	\$2.65		\$104.46	\$104.46	\$0.00	\$107.16	\$65.78
1965	1		\$6.00	\$73.84	0.0154	2004	\$2.65	\$2.65		\$104.46	\$104.46	\$0.00	\$107.16	\$65.78
1965	5/8		\$3.09	\$2,118.20	0.0154	2004	\$32.62	\$32.62		\$1,239.57	\$1,239.57	\$0.00	\$1,272.19	\$646.01
1962	3/4"		\$3.09	\$405.97	0.0154	2004	\$6.25	\$6.25		\$237.42	\$237.42	\$0.00	\$243.67	\$162.00
1965	359		\$1.13	\$699.76	0.0154	2004	\$10.78	\$10.78		\$409.53	\$409.53	\$0.00	\$420.31	\$278.45
1962	169		\$4.14	\$4,126.29	0.0154	2004	\$63.54	\$63.54		\$2,414.63	\$2,414.63	\$0.00	\$2,478.17	\$1,948.03
1965	8/9		\$4.59	\$1,126.29	0.0154	2004	\$53.54	\$53.54		\$2,414.63	\$2,414.63	\$0.00	\$2,478.17	\$1,948.03
1962	7/4		\$3.06	\$3,000.00	0.0154	2004	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1966	2744		\$5.01	\$13,521.80	0.0154	2004	\$211.79	\$211.79		\$7,836.23	\$7,836.23	\$0.00	\$8,048.02	\$5,704.56
1962	12"		\$2.97	\$35,985.75	0.0154	2004	\$553.87	\$553.87		\$19,639.39	\$19,639.39	\$0.00	\$20,493.26	\$15,472.49
1961	1469		\$16.85	\$24,781.75	0.0154	2004	\$381.18	\$381.18		\$14,103.57	\$14,103.57	\$0.00	\$14,103.57	\$10,648.18
1967	0		\$0.00	\$0.00	0.0154	2004	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1967	3389		\$8.48	\$28,738.83	0.0154	2004	\$442.59	\$442.59		\$14,108.31	\$14,108.31	\$0.00	\$14,611.90	\$14,728.03
1967	400		\$3.96	\$1,422.62	0.0154	2004	\$21.91	\$21.91		\$768.71	\$768.71	\$0.00	\$810.62	\$612.00
1967	1950		\$8.05	\$6,348.19	0.0154	2004	\$97.78	\$97.78		\$3,619.42	\$3,619.42	\$0.00	\$3,617.18	\$2,731.01
1967	3449		\$6.22	\$28,341.73	0.0154	2004	\$436.46	\$436.46		\$16,149.10	\$16,149.10	\$0.00	\$16,149.10	\$12,192.63
1962	2"		\$1.65	\$444.33	0.0154	2004	\$14.54	\$14.54		\$523.52	\$523.52	\$0.00	\$523.52	\$420.81
1962	8"		\$3.06	\$1,224.20	0.0154	2004	\$18.85	\$18.85		\$659.83	\$659.83	\$0.00	\$678.68	\$545.52
1968	4360		\$6.11	\$26,658.29	0.0154	2004	\$410.34	\$410.34		\$14,368.83	\$14,368.83	\$0.00	\$14,778.37	\$14,678.92
1962	12"		\$10.13	\$4,983.45	0.0154	2004	\$446.35	\$446.35		\$15,175.77	\$15,175.77	\$0.00	\$15,622.12	\$13,361.33
1969	2860		\$6.44	\$14,812.93	0.0154	2004	\$228.12	\$228.12		\$7,984.18	\$7,984.18	\$0.00	\$8,208.76	\$6,828.76
1962	8"		\$13.57	\$2,038.03	0.0154	2004	\$20.07	\$20.07		\$682.28	\$682.28	\$0.00	\$682.28	\$520.83
1970	98		\$1.75	\$2,038.03	0.0154	2004	\$45.25	\$45.25		\$1,493.13	\$1,493.13	\$0.00	\$1,538.38	\$1,389.84
1970	1676		\$38.81	\$77.82	0.0154	2004	\$1.20	\$1.20		\$39.48	\$39.48	\$0.00	\$40.68	\$36.84
1970	2		\$12.90	\$31,215.84	0.0154	2004	\$480.72	\$480.72		\$16,344.40	\$16,344.40	\$0.00	\$16,344.40	\$14,871.08
1970	6293		\$4.97	\$26,492.13	0.0154	2004	\$43.25	\$43.25		\$13,928.85	\$13,928.85	\$0.00	\$13,928.85	\$12,673.28
1971	200		\$1.41	\$281.14	0.0154	2004	\$4.33	\$4.33		\$142.88	\$142.88	\$0.00	\$142.88	\$136.26
1962	2"		\$1.41	\$2,561.61	0.0154	2004	\$39.76	\$39.76		\$1,312.08	\$1,312.08	\$0.00	\$1,312.08	\$1,289.73
1962	4"		\$1.64	\$3,022.30	0.0154	2004	\$46.54	\$46.54		\$1,635.92	\$1,635.92	\$0.00	\$1,635.92	\$1,499.43
1962	8"		\$7.90	\$7,064.21	0.0154	2004	\$332.48	\$332.48		\$1,481.25	\$1,481.25	\$0.00	\$1,481.25	\$3,582.86
1962	8"		\$12.87	\$1,415.67	0.0154	2004	\$21.80	\$21.80		\$697.53	\$697.53	\$0.00	\$697.53	\$718.04
1962	1/2" PVC PIPE		\$0.67	\$698.25	0.0154	2004	\$9.64	\$9.64		\$288.84	\$288.84	\$0.00	\$288.84	\$327.31
1962	4"		\$1.16	\$2,394.81	0.0154	2004	\$38.88	\$38.88		\$1,080.29	\$1,080.29	\$0.00	\$1,117.17	\$1,277.44
1962	4"		\$1.36	\$1,270.74	0.0154	2004	\$19.67	\$19.67		\$696.66	\$696.66	\$0.00	\$696.66	\$664.08
1973	938		\$3.99	\$5,907.41	0.0154	2004	\$90.97	\$90.97		\$2,820.16	\$2,820.16	\$0.00	\$2,820.16	\$3,087.25
1973	1479		\$5.52	\$4,396.02	0.0154	2004	\$67.27	\$67.27		\$1,949.55	\$1,949.55	\$0.00	\$1,949.55	\$2,418.47

Berea College Water Utility
 Continuing Asset Records

Year	Acct#	Quantity	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004-2005 Depreciation Expense	2003-2004 Depreciation Expense	2003-2004 Adjustment Revenue Bal.	2003-2004 Balance Prior Refrue. Losses	2003-2004 Reserve on Refrue.	2003-2004 Balance	2003-2004 Reserve	2003-2004 NBV
1974	1962	12' 160 PSI PVC WATER MAIN	\$7.84	\$9,383.31	0.0154	2004	35	\$144.50	\$144.50		\$4,335.07	\$0.00	\$4,335.07	\$0.00	\$5,048.24
1974	1962	4' PVC PIPE	\$1.41	\$4,176.41	0.0154	2004	35	\$64.56	\$64.56		\$1,856.50	\$0.00	\$1,856.50	\$0.00	\$2,248.55
1974	1962	4' PVC PIPE	\$2.50	\$2,211.69	0.0154	2004	35	\$34.05	\$34.05		\$1,021.80	\$0.00	\$1,021.80	\$0.00	\$1,186.89
1974	1962	6' 160 PSI PVC WATER MAINS	\$3.42	\$22,898.96	0.0154	2004	35	\$352.64	\$1,072.06		\$10,576.29	\$0.00	\$10,576.29	\$0.00	\$12,319.67
1974	1962	6' 160 PSI PVC WATER MAINS	\$10.22	\$511.10	0.0154	2004	35	\$77.87	\$228.25		\$238.12	\$0.00	\$238.12	\$0.00	\$274.98
1974	1962	2" PVC PIPE	\$0.90	\$2,203.09	0.0154	2004	36	\$33.93	\$949.69		\$683.92	\$0.00	\$683.92	\$0.00	\$1,219.17
1975	1962	2" PVC PIPE	\$4.85	\$2,467.27	0.0154	2004	36	\$346.62	\$970.33		\$601.95	\$0.00	\$601.95	\$0.00	\$1,455.75
1975	1962	2" PVC PIPE	\$5.81	\$20,467.20	0.0154	2004	36	\$314.27	\$879.80		\$9,113.87	\$0.00	\$9,113.87	\$0.00	\$11,293.40
1978	1962	2" PVC PIPE	\$1.16	\$663.82	0.0154	2004	37	\$89.30	\$251.08		\$260.38	\$0.00	\$260.38	\$0.00	\$343.44
1978	1962	4' MAIN LOWERING FOR STREET IMPR	\$11.28	\$692.26	0.0154	2004	37	\$102.05	\$271.25		\$281.30	\$0.00	\$281.30	\$0.00	\$370.98
1976	1962	6' 160 PSI PVC WATER MAIN	\$3.37	\$17,201.40	0.0154	2004	37	\$264.90	\$715.33		\$7,417.23	\$0.00	\$7,417.23	\$0.00	\$9,784.17
1977	1962	10' 160 PSI PVC WATER MAIN	\$17.10	\$1,091.89	0.0154	2004	38	\$247.82	\$644.24		\$6,661.06	\$0.00	\$6,661.06	\$0.00	\$9,400.89
1977	1962	2" PVC PIPE	\$19.59	\$33,852.38	0.0194	2004	38	\$521.33	\$13,554.52		\$14,075.85	\$0.00	\$14,075.85	\$0.00	\$19,776.53
1977	1962	2" PVC PIPE	\$3.72	\$10,969.32	0.0194	2004	38	\$188.84	\$4,369.92		\$4,598.79	\$0.00	\$4,598.79	\$0.00	\$6,405.16
1977	1962	6' 160 PSI PVC WATER MAINS	\$6.40	\$15,046.30	0.0154	2004	38	\$240.99	\$6,205.65		\$6,506.67	\$0.00	\$6,506.67	\$0.00	\$9,141.63
1977	1962	6' 160 PSI PVC WATER MAINS	\$6.84	\$14,964.36	0.0154	2004	38	\$226.14	\$5,879.62		\$6,105.76	\$0.00	\$6,105.76	\$0.00	\$8,573.60
1978	1962	10' 160 PSI PVC WATER MAINS	\$14.61	\$93,361.72	0.0154	2004	39	\$1,314.57	\$32,684.26		\$34,178.83	\$0.00	\$34,178.83	\$0.00	\$51,182.89
1978	1962	4' 160 PSI PVC WATER MAINS	\$3.15	\$7,448.77	0.0154	2004	39	\$22.31	\$57.77		\$540.08	\$0.00	\$540.08	\$0.00	\$686.86
1978	1962	6' 160 PSI PVC WATER MAINS	\$9.84	\$7,536.15	0.0154	2004	39	\$33.62	\$90.53		\$94.15	\$0.00	\$94.15	\$0.00	\$141.03
1978	1962	6' 160 PSI PVC WATER MAINS	\$6.84	\$7,504.80	0.0154	2004	39	\$77.57	\$14,439.32		\$15,016.89	\$0.00	\$15,016.89	\$0.00	\$22,487.91
1978	1962	10' 160 PSI PVC WATER MAINS	\$8.47	\$37,744.75	0.0154	2004	39	\$134.67	\$3,366.73		\$3,501.40	\$0.00	\$3,501.40	\$0.00	\$5,443.35
1979	1962	2" 160 PSI PVC WATER MAINS	\$3.09	\$7,583.49	0.0154	2004	40	\$116.84	\$2,090.56		\$2,923.50	\$0.00	\$2,923.50	\$0.00	\$4,868.99
1979	1962	4" 160 PSI PVC WATER MAINS	\$5.06	\$2,631.01	0.0154	2004	40	\$40.52	\$97.44		\$1,012.96	\$0.00	\$1,012.96	\$0.00	\$1,618.05
1979	1962	4" 160 PSI PVC WATER MAINS	\$3.25	\$3,484.31	0.0154	2004	40	\$53.66	\$1,287.81		\$1,341.47	\$0.00	\$1,341.47	\$0.00	\$2,142.84
1979	1962	6" 160 PSI PVC WATER MAINS	\$11.18	\$92,226.56	0.0154	2004	40	\$1,269.28	\$30,390.94		\$31,657.23	\$0.00	\$31,657.23	\$0.00	\$50,569.33
1979	1962	10' 160 PSI PVC WATER MAINS	\$12.10	\$25,734.05	0.0154	2004	40	\$396.30	\$8,511.27		\$9,907.57	\$0.00	\$9,907.57	\$0.00	\$15,826.48
1980	1962	2" 160 PSI PVC WATER MAINS	\$2.89	\$4,452.14	0.0154	2004	41	\$71.24	\$16,807.53		\$17,538.29	\$0.00	\$17,538.29	\$0.00	\$29,912.85
1980	1962	6" 160 PSI PVC WATER MAINS	\$4.33	\$14,278.78	0.0154	2004	41	\$407.25	\$11,298.70		\$11,693.95	\$0.00	\$11,693.95	\$0.00	\$19,845.44
1980	1962	6" 160 PSI PVC WATER MAINS	\$4.85	\$31,636.09	0.0154	2004	41	\$71.24	\$1,709.79		\$1,709.79	\$0.00	\$1,709.79	\$0.00	\$2,812.30
1981	1962	10' 160 PSI PVC WATER MAINS	\$16.66	\$6,429.84	0.0154	2004	42	\$99.02	\$2,178.39		\$2,277.41	\$0.00	\$2,277.41	\$0.00	\$4,152.23
1981	1962	2" 160 PSI PVC WATER MAINS	\$2.64	\$12,070.00	0.0154	2004	42	\$185.86	\$4,169.33		\$4,275.21	\$0.00	\$4,275.21	\$0.00	\$7,794.79
1981	1962	6" 160 PSI PVC WATER MAINS	\$6.08	\$44,468.03	0.0154	2004	42	\$865.27	\$15,078.93		\$15,781.20	\$0.00	\$15,781.20	\$0.00	\$28,738.83
1981	1962	6" 160 PSI PVC WATER MAINS	\$5.31	\$5,106.89	0.0154	2004	42	\$78.65	\$1,730.24		\$1,808.69	\$0.00	\$1,808.69	\$0.00	\$3,298.00
1982	1962	4" 160 PSI PVC WATER MAINS	\$1.09	\$503.03	0.0154	2004	43	\$7.75	\$182.70		\$170.45	\$0.00	\$170.45	\$0.00	\$332.58
1982	1962	6" 160 PSI PVC WATER MAINS	\$7.14	\$142.85	0.0154	2004	43	\$2.20	\$48.20		\$48.40	\$0.00	\$48.40	\$0.00	\$94.45
1982	1962	6" 160 PSI PVC WATER MAINS	\$6.89	\$11,603.99	0.0154	2004	43	\$178.70	\$3,752.72		\$3,931.42	\$0.00	\$3,931.42	\$0.00	\$7,872.57
1982	1962	6" 160 PSI PVC WATER MAINS	\$6.74	\$7,951.42	0.0154	2004	43	\$116.29	\$2,442.12		\$2,558.41	\$0.00	\$2,558.41	\$0.00	\$4,993.01
1983	1962	2" 160 PSI PVC WATER MAINS	\$5.50	\$1,099.03	0.0154	2004	44	\$16.92	\$338.46		\$355.38	\$0.00	\$355.38	\$0.00	\$743.63
1983	1962	6" 160 PSI PVC WATER MAINS	\$5.73	\$10,420.87	0.0154	2004	44	\$166.64	\$3,332.82		\$3,499.46	\$0.00	\$3,499.46	\$0.00	\$7,321.41
1984	1962	2" 160 PSI PVC WATER MAINS	\$12.10	\$5,081.68	0.0154	2004	45	\$78.28	\$1,486.91		\$1,565.17	\$0.00	\$1,565.17	\$0.00	\$3,516.51
1984	1962	6" 160 PSI PVC WATER MAINS	\$3.19	\$2,808.16	0.0154	2004	45	\$43.25	\$821.70		\$864.05	\$0.00	\$864.05	\$0.00	\$1,943.21
1984	1962	6" 160 PSI PVC WATER MAINS	\$3.07	\$5,276.83	0.0154	2004	45	\$81.25	\$1,543.74		\$1,624.99	\$0.00	\$1,624.99	\$0.00	\$3,650.94
1984	1962	10' 160 PSI PVC WATER MAINS	\$4.90	\$5,967.86	0.0154	2004	45	\$102.69	\$1,926.69		\$2,053.74	\$0.00	\$2,053.74	\$0.00	\$4,704.12
1985	1962	2" 160 PSI PVC WATER MAINS	\$19.87	\$11,642.35	0.0154	2004	46	\$179.29	\$3,227.25		\$3,406.54	\$0.00	\$3,406.54	\$0.00	\$7,235.82
1985	1962	4" 160 PSI PVC WATER MAINS	\$13.90	\$10,243.77	0.0154	2004	46	\$195.07	\$2,839.54		\$2,997.29	\$0.00	\$2,997.29	\$0.00	\$7,248.48
1985	1962	6" 160 PSI PVC WATER MAINS	\$11.46	\$6,448.03	0.0154	2004	46	\$99.30	\$3,511.29		\$3,706.36	\$0.00	\$3,706.36	\$0.00	\$8,900.72
1985	1962	10' 160 PSI PVC WATER MAINS	\$11.12	\$12,067.08	0.0154	2004	46	\$199.07	\$1,708.14		\$1,888.70	\$0.00	\$1,888.70	\$0.00	\$4,561.33
1985	1962	6" 160 PSI PVC WATER MAINS	\$9.21	\$5,516.99	0.0154	2004	46	\$24.16	\$410.76		\$1,000.36	\$0.00	\$1,000.36	\$0.00	\$2,134.15
1985	1962	2" 160 PSI PVC WATER MAINS	\$3.12	\$6,569.07	0.0154	2004	47	\$46.57	\$791.69		\$839.26	\$0.00	\$839.26	\$0.00	\$2,185.74
1986	1962	6" 160 PSI PVC WATER MAINS	\$14.68	\$3,024.00	0.0154	2004	47	\$365.37	\$6,551.30		\$6,916.67	\$0.00	\$6,916.67	\$0.00	\$19,097.44
1986	1962	10' 160 PSI PVC WATER MAINS	\$23.63	\$25,024.11	0.0154	2004	47	\$276.65	\$4,330.52		\$4,607.18	\$0.00	\$4,607.18	\$0.00	\$12,973.89
1987	1962	2" PVC WATER MAINS	\$11.07	\$7,575.97	0.0154	2004	48	\$541.81	\$53.85		\$575.46	\$0.00	\$575.46	\$0.00	\$1,622.65
1987	1962	2" PVC WATER MAINS	\$3.73	\$2,198.11	0.0154	2004	48								

Bensa College Water Utility
Continuing Plant Records

Asset	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004/2005 Depreciation Expense	2003/2004 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve/Bal	2003/2004 Retirements	2003/2004 Balance Prior Retir. Losses	2003/2004 Reserve Prior Retir. Losses	2003/2004 Loss on Retirement	2003/2004 Reserve Balance	6/30/2004 NRV
1982 4" PVC WATER MAINS	1987	638	\$9.26	\$1,990.62	0.0154	2004	6	\$61.46	\$883.36	\$61.46	\$0.00	\$0.00	\$1,044.81	\$5,120.57	\$0.00	\$5,120.57	\$2,948.01
1982 6" PVC WATER MAINS	1987	1687	\$10.37	\$19,569.11	0.0154	2004	46	\$301.21	\$4,919.36	\$301.21	\$0.00	\$0.00	\$17,250.81	\$5,120.57	\$0.00	\$17,250.81	\$14,439.54
1982 8" PVC WATER MAINS	1988	393	\$6.12	\$2,292.35	0.0154	2004	46	\$33.92	\$542.69	\$33.92	\$0.00	\$0.00	\$1,958.66	\$578.61	\$0.00	\$1,958.66	\$1,635.74
1982 2" PVC WATER MAINS	1988	80	\$6.24	\$498.91	0.0154	2004	49	\$7.68	\$115.23	\$7.68	\$0.00	\$0.00	\$122.91	\$122.91	\$0.00	\$122.91	\$378.00
1982 10" PVC WATER MAINS	1988	2043	\$10.87	\$22,232.35	0.0154	2004	49	\$341.92	\$5,128.77	\$341.92	\$0.00	\$0.00	\$5,470.69	\$5,470.69	\$0.00	\$5,470.69	\$18,731.66
1982 12" CAST IRON PIPE	1989	906	\$5.81	\$5,262.44	0.0154	2004	50	\$78.27	\$1,095.78	\$78.27	\$0.00	\$0.00	\$1,174.09	\$1,174.09	\$0.00	\$1,174.09	\$3,908.39
1982 2" PVC WATER MAINS	1989	10339	\$25.93	\$264,108.52	0.0154	2004	50	\$4,128.64	\$7,803.76	\$4,128.64	\$0.00	\$0.00	\$61,632.60	\$61,632.60	\$0.00	\$61,632.60	\$266,173.92
1982 4" PVC WATER MAINS	1989	360	\$9.21	\$3,316.77	0.0154	2004	50	\$51.08	\$715.10	\$51.08	\$0.00	\$0.00	\$765.18	\$765.18	\$0.00	\$765.18	\$2,550.84
1982 6" CAST IRON PIPE	1989	476	\$10.76	\$5,120.89	0.0154	2004	50	\$49.69	\$695.67	\$49.69	\$0.00	\$0.00	\$745.36	\$745.36	\$0.00	\$745.36	\$2,161.40
1982 8" PVC WATER MAINS	1989	300	\$5.85	\$1,752.00	0.0154	2004	50	\$55.78	\$860.90	\$55.78	\$0.00	\$0.00	\$806.88	\$806.88	\$0.00	\$806.88	\$2,783.21
1982 2" PVC WATER MAINS	1989	1096	\$8.82	\$9,681.53	0.0154	2004	50	\$107.21	\$1,500.92	\$107.21	\$0.00	\$0.00	\$1,608.13	\$1,608.13	\$0.00	\$1,608.13	\$5,353.40
1982 4" PVC WATER MAINS	1990	375	\$5.69	\$2,124.38	0.0154	2004	51	\$32.84	\$428.90	\$32.84	\$0.00	\$0.00	\$461.74	\$461.74	\$0.00	\$461.74	\$1,562.64
1982 8" CAST IRON PIPE	1990	140	\$11.12	\$1,556.80	0.0154	2004	51	\$243.13	\$3,180.66	\$243.13	\$0.00	\$0.00	\$3,403.70	\$3,403.70	\$0.00	\$3,403.70	\$12,383.57
1982 10" Restrainted Joint Class 50 DI Pipe	1991	56	\$38.59	\$2,159.32	0.0154	2004	51	\$32.86	\$424.57	\$32.86	\$0.00	\$0.00	\$457.43	\$457.43	\$0.00	\$457.43	\$1,625.14
1982 12" Restrainted Joint Class 50 DI Pipe	1991	0	\$1,984.17	\$1,984.17	0.0154	2004	52	\$30.71	\$703.70	\$30.71	\$0.00	\$0.00	\$734.41	\$734.41	\$0.00	\$734.41	\$3,083.43
1982 14" Restrainted Joint Class 50 DI Pipe	1991	17249	\$33.00	\$570,315.15	0.0154	2004	52	\$8,782.85	\$105,394.22	\$8,782.85	\$0.00	\$0.00	\$114,177.07	\$114,177.07	\$0.00	\$114,177.07	\$466,138.94
1982 16" Restrainted Joint Class 20 DI Pipe	1991	3230	\$55.90	\$180,571.69	0.0154	2004	52	\$2,780.80	\$33,369.62	\$2,780.80	\$0.00	\$0.00	\$35,150.42	\$35,150.42	\$0.00	\$35,150.42	\$77,371.10
1982 2" PVC Water Mains	1991	40	\$19.45	\$778.08	0.0154	2004	52	\$11.98	\$183.97	\$11.98	\$0.00	\$0.00	\$195.95	\$195.95	\$0.00	\$195.95	\$522.34
1982 6" Class 50 DI Pipe	1991	120	\$5.53	\$664.00	0.0154	2004	52	\$122.74	\$1,920.01	\$122.74	\$0.00	\$0.00	\$132.97	\$132.97	\$0.00	\$132.97	\$531.03
1982 8" PVC Water Mains	1991	20	\$44.57	\$891.40	0.0154	2004	52	\$160.75	\$2,587.36	\$160.75	\$0.00	\$0.00	\$2,089.78	\$2,089.78	\$0.00	\$2,089.78	\$8,348.68
1982 10" Restrainted Joint Class 50 DI Pipe	1991	140	\$27.22	\$3,811.48	0.0154	2004	52	\$58.70	\$874.38	\$58.70	\$0.00	\$0.00	\$825.68	\$825.68	\$0.00	\$825.68	\$3,048.41
1982 6" PVC WATER MAINS	1992	1460	\$9.48	\$13,841.76	0.0154	2004	53	\$213.18	\$2,344.77	\$213.18	\$0.00	\$0.00	\$2,557.93	\$2,557.93	\$0.00	\$2,557.93	\$11,283.83
1982 8" PVC WATER MAINS	1993	150	\$6.68	\$1,001.87	0.0154	2004	54	\$16.43	\$243.24	\$16.43	\$0.00	\$0.00	\$169.73	\$169.73	\$0.00	\$169.73	\$532.14
1982 6" PVC WATER MAINS	1993	935	\$10.26	\$9,592.80	0.0154	2004	54	\$147.73	\$1,477.30	\$147.73	\$0.00	\$0.00	\$1,625.03	\$1,625.03	\$0.00	\$1,625.03	\$7,987.87
1982 2" PVC WATER MAINS	1993	1482	\$19.77	\$29,490.22	0.0154	2004	55	\$20.28	\$236.62	\$20.28	\$0.00	\$0.00	\$262.91	\$262.91	\$0.00	\$262.91	\$4,994.57
1982 4" PVC WATER MAINS	1994	122	\$13.99	\$1,707.34	0.0154	2004	55	\$74.53	\$970.77	\$74.53	\$0.00	\$0.00	\$745.30	\$745.30	\$0.00	\$745.30	\$4,444.43
1982 6" PVC WATER MAINS	1994	740	\$6.54	\$4,839.60	0.0154	2004	55	\$201.86	\$2,860.22	\$201.86	\$0.00	\$0.00	\$2,658.65	\$2,658.65	\$0.00	\$2,658.65	\$24,494.57
1982 8" PVC WATER MAINS	1994	1880	\$6.97	\$13,107.89	0.0154	2004	55	\$38.14	\$5,916.74	\$38.14	\$0.00	\$0.00	\$4,404.43	\$4,404.43	\$0.00	\$4,404.43	\$44,094.30
1982 10" PVC WATER MAINS	1994	32	\$71.73	\$2,295.26	0.0154	2004	55	\$35.35	\$538.14	\$35.35	\$0.00	\$0.00	\$353.49	\$353.49	\$0.00	\$353.49	\$1,641.77
1982 12" PVC WATER MAINS	1995	2169	\$12.60	\$27,339.29	0.0154	2004	56	\$420.98	\$3,387.84	\$420.98	\$0.00	\$0.00	\$3,788.82	\$3,788.82	\$0.00	\$3,788.82	\$23,547.47
1982 2" PVC WATER MAINS	1995	782	\$67.27	\$52,788.57	0.0154	2004	56	\$988.54	\$5,588.32	\$988.54	\$0.00	\$0.00	\$6,286.86	\$6,286.86	\$0.00	\$6,286.86	\$30,073.11
1982 4" PVC WATER MAINS	1995	184	\$1.93	\$354.67	0.0154	2004	56	\$5.46	\$83.08	\$5.46	\$0.00	\$0.00	\$48.14	\$48.14	\$0.00	\$48.14	\$305.53
1982 6" PVC WATER MAINS	1995	162	\$5.92	\$964.62	0.0154	2004	56	\$16.80	\$250.04	\$16.80	\$0.00	\$0.00	\$148.40	\$148.40	\$0.00	\$148.40	\$828.42
1982 8" PVC WATER MAINS	1995	10736	\$6.64	\$71,485.74	0.0154	2004	56	\$168.60	\$1,818.14	\$168.60	\$0.00	\$0.00	\$1,342.85	\$1,342.85	\$0.00	\$1,342.85	\$89,140.86
1982 10" PVC WATER MAINS	1995	2149	\$31.39	\$67,372.76	0.0154	2004	56	\$1,037.54	\$8,300.32	\$1,037.54	\$0.00	\$0.00	\$9,337.86	\$9,337.86	\$0.00	\$9,337.86	\$68,034.60
1982 12" PVC WATER MAINS	1996	403	\$64.52	\$26,013.15	0.0154	2004	57	\$338.30	\$2,724.92	\$338.30	\$0.00	\$0.00	\$428.48	\$428.48	\$0.00	\$428.48	\$5,896.10
1982 2" PVC WATER MAINS	1996	240	\$7.66	\$1,855.88	0.0154	2004	57	\$29.04	\$433.28	\$29.04	\$0.00	\$0.00	\$212.00	\$212.00	\$0.00	\$212.00	\$1,681.15
1982 4" PVC WATER MAINS	1996	140	\$3.90	\$546.27	0.0154	2004	57	\$8.41	\$128.32	\$8.41	\$0.00	\$0.00	\$232.32	\$232.32	\$0.00	\$232.32	\$1,653.98
1982 6" PVC WATER MAINS	1996	3875	\$10.01	\$38,807.80	0.0154	2004	57	\$587.84	\$4,183.48	\$587.84	\$0.00	\$0.00	\$67.28	\$67.28	\$0.00	\$67.28	\$47,819.89
1982 8" PVC WATER MAINS	1996	273	\$17.10	\$4,667.82	0.0154	2004	57	\$71.88	\$503.16	\$71.88	\$0.00	\$0.00	\$4,781.12	\$4,781.12	\$0.00	\$4,781.12	\$34,026.88
1982 10" PVC WATER MAINS	1997	35	\$55.85	\$1,954.62	0.0154	2004	58	\$30.10	\$160.80	\$30.10	\$0.00	\$0.00	\$275.04	\$275.04	\$0.00	\$275.04	\$4,092.58
1982 6" PVC WATER MAINS	1997	3924	\$9.40	\$36,898.01	0.0154	2004	58	\$568.23	\$3,406.36	\$568.23	\$0.00	\$0.00	\$3,974.61	\$3,974.61	\$0.00	\$3,974.61	\$1,743.82
1982 8" PVC WATER MAINS	1997	3030	\$13.89	\$42,288.77	0.0154	2004	58	\$652.80	\$3,816.80	\$652.80	\$0.00	\$0.00	\$4,468.60	\$4,468.60	\$0.00	\$4,468.60	\$32,820.40
1982 10" PVC WATER MAINS	1997	1	\$1,035.64	\$1,035.64	0.0154	2004	58	\$15.95	\$95.70	\$15.95	\$0.00	\$0.00	\$111.65	\$111.65	\$0.00	\$111.65	\$923.89
1982 12" PVC WATER MAINS	1997	180	\$52.90	\$9,522.12	0.0154	2004	58	\$146.64	\$679.84	\$146.64	\$0.00	\$0.00	\$1,028.48	\$1,028.48	\$0.00	\$1,028.48	\$8,495.64
1982 2" PVC WATER MAINS	1998	209	\$61.88	\$12,928.49	0.0154	2004	59	\$189.10	\$985.50	\$189.10	\$0.00	\$0.00	\$1,184.60	\$1,184.60	\$0.00	\$1,184.60	\$11,733.88
1982 4" PVC WATER MAINS	1998	660	\$16.78	\$11,418.40	0.0154	2004	59	\$175.84	\$878.20	\$175.84	\$0.00	\$0.00	\$1,055.04	\$1,055.04	\$0.00	\$1,055.04	\$10,363.36
1982 6" PVC WATER MAINS	1998	-736	(\$28.03)	\$20,826.88	0.0154	2004	59	\$317.65	\$1,586.25	\$317.65	\$0.00	\$0.00	\$1,905.90	\$1,905.90	\$0.00	\$1,905.90	\$18,720.98

Berea College Water Utility
Continuing Plant Records

Asset#	Year Booked	Qty.	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year Remaining	2004/2005 Depreciation Expense	2005/2006 Reserve Balance	2005/2006 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Reserve Balance Prior Retirements	2003/2004 Ldg on Retirement	2003/2004 Reserve Balance	6-30/2004 M/BV
1962 8" PVC WATER MAINS	1998	-20	(\$4.58)	\$91.60	0.0154	2004	\$1.41	\$14.15	\$2.81	\$0.00	\$19.86	\$0.00	\$19.86	\$165.54
1962 12" PVC WATER MAINS	1998	40	\$150.07	\$6,002.80	0.0154	2004	\$92.31	\$3,692.32	\$73.62	\$0.00	\$3,692.32	\$0.00	\$3,692.32	\$1,336.21
1962 6" PVC WATER MAINS	1999	1420	\$1.76	\$2,499.20	0.0154	2004	\$38.39	\$539.46	\$76.78	\$0.00	\$539.46	\$0.00	\$539.46	\$2,300.81
1962 6" PVC WATER MAINS	1999	9103	\$10.98	\$99,987.21	0.0154	2004	\$1,539.80	\$1,439.80	\$1,539.80	\$0.00	\$1,539.80	\$0.00	\$1,539.80	\$92,288.21
1962 10" PVC WATER MAINS	2000	1859	\$100.91	\$187,597.82	0.0154	2004	\$2,889.01	\$2,889.01	\$2,889.01	\$0.00	\$2,889.01	\$0.00	\$2,889.01	\$176,041.78
1962 12" DI WATER MAINS	2000	10482	\$33.75	\$353,804.06	0.0154	2004	\$5,448.84	\$5,448.84	\$5,448.84	\$0.00	\$5,448.84	\$0.00	\$5,448.84	\$332,013.80
1962 16" DI WATER MAINS	2000	1150	\$63.81	\$73,376.50	0.0154	2004	\$1,136.03	\$1,136.03	\$1,136.03	\$0.00	\$1,136.03	\$0.00	\$1,136.03	\$68,858.38
1962 2" PVC WATER MAINS	2000	252	\$4.76	\$1,200.00	0.0154	2004	\$18.48	\$18.48	\$18.48	\$0.00	\$18.48	\$0.00	\$18.48	\$1,128.08
1962 4" PVC WATER MAINS	2000	1663	\$13.13	\$21,839.53	0.0154	2004	\$336.31	\$336.31	\$336.31	\$0.00	\$336.31	\$0.00	\$336.31	\$20,493.29
1962 6" PVC WATER MAINS	2000	892	\$5.31	\$4,737.00	0.0154	2004	\$76.52	\$76.52	\$76.52	\$0.00	\$76.52	\$0.00	\$76.52	\$4,296.92
1962 8" PVC WATER MAINS	2000	395	\$65.56	\$25,748.84	0.0154	2004	\$60.11	\$60.11	\$60.11	\$0.00	\$60.11	\$0.00	\$60.11	\$25,088.00
1962 10" PVC WATER MAINS	2001	863	\$16.55	\$14,189.57	0.0154	2004	\$217.44	\$217.44	\$217.44	\$0.00	\$217.44	\$0.00	\$217.44	\$13,407.25
1962 12" PVC WATER MAINS	2001	15	\$198.43	\$2,976.45	0.0154	2004	\$45.38	\$45.38	\$45.38	\$0.00	\$45.38	\$0.00	\$45.38	\$2,810.38
1962 8" DI WATER MAINS	2001	3441	\$7.15	\$24,528.15	0.0154	2004	\$370.73	\$370.73	\$370.73	\$0.00	\$370.73	\$0.00	\$370.73	\$23,157.65
1962 10" DI WATER MAINS	2001	57	\$198.96	\$11,340.72	0.0154	2004	\$174.64	\$174.64	\$174.64	\$0.00	\$174.64	\$0.00	\$174.64	\$10,816.60
1962 12" DI WATER MAINS	2001	2804	\$69.16	\$194,873.41	0.0154	2004	\$2,854.45	\$2,854.45	\$2,854.45	\$0.00	\$2,854.45	\$0.00	\$2,854.45	\$158,210.08
1962 16" DI WATER MAINS	2001	987	\$98.84	\$97,885.16	0.0154	2004	\$1,472.01	\$1,472.01	\$1,472.01	\$0.00	\$1,472.01	\$0.00	\$1,472.01	\$91,169.15
1962 2" PVC WATER MAINS	2002	22	\$77.07	\$1,707.74	0.0154	2004	\$26.58	\$26.58	\$26.58	\$0.00	\$26.58	\$0.00	\$26.58	\$1,427.72
1962 4" PVC WATER MAINS	2002	19	\$61.18	\$1,162.48	0.0154	2004	\$17.90	\$17.90	\$17.90	\$0.00	\$17.90	\$0.00	\$17.90	\$1,044.03
1962 6" PVC WATER MAINS	2002	1628	\$12.53	\$20,386.28	0.0154	2004	\$252.16	\$252.16	\$252.16	\$0.00	\$252.16	\$0.00	\$252.16	\$19,134.55
1962 8" PVC WATER MAINS	2002	16	\$64.81	\$1,037.00	0.0154	2004	\$97.97	\$97.97	\$97.97	\$0.00	\$97.97	\$0.00	\$97.97	\$930.03
1962 10" PVC WATER MAINS	2002	32	\$10.66	\$342.88	0.0154	2004	\$53.71	\$53.71	\$53.71	\$0.00	\$53.71	\$0.00	\$53.71	\$288.17
1962 12" PVC WATER MAINS	2003	12	\$46.43	\$557.56	0.0154	2004	\$84.43	\$84.43	\$84.43	\$0.00	\$84.43	\$0.00	\$84.43	\$468.43
1963 6" PVC WATER MAINS	2003	1351	\$32.92	\$44,475.33	0.0154	2004	\$684.92	\$684.92	\$684.92	\$0.00	\$684.92	\$0.00	\$684.92	\$43,790.61
1963 12" PVC WATER MAINS	2004	1200	\$5,314.38	\$6,377.26	0.0154	2004	\$95.84	\$95.84	\$95.84	\$0.00	\$95.84	\$0.00	\$95.84	\$5,281.42
1964 2" STEEL SERVICES	1939	1	\$5.07	\$5.07	0.0212	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.07
1964 4" CAST IRON SERVICES	1939	1	\$113.52	\$113.52	0.0212	2004	\$23.52	\$23.52	\$23.52	\$0.00	\$23.52	\$0.00	\$23.52	\$90.00
1964 4" CAST IRON SERVICES	1945	1	\$196.28	\$196.28	0.0212	2004	\$35.39	\$35.39	\$35.39	\$0.00	\$35.39	\$0.00	\$35.39	\$160.89
1964 2" GALVANIZED SERVICES	1946	1	\$46.43	\$46.43	0.0212	2004	\$8.43	\$8.43	\$8.43	\$0.00	\$8.43	\$0.00	\$8.43	\$38.00
1964 2" STEEL SERVICES	1947	1	\$53.82	\$53.82	0.0212	2004	\$9.82	\$9.82	\$9.82	\$0.00	\$9.82	\$0.00	\$9.82	\$44.00
1964 4" CAST IRON SERVICES	1949	1	\$150.22	\$150.22	0.0212	2004	\$31.82	\$31.82	\$31.82	\$0.00	\$31.82	\$0.00	\$31.82	\$118.40
1964 5/8" - 1/2" - 3/4" GALVANIZED SERVICES	1949	1	\$163.00	\$163.00	0.0212	2004	\$34.22	\$34.22	\$34.22	\$0.00	\$34.22	\$0.00	\$34.22	\$128.78
1964 2" STEEL SERVICES	1950	1	\$70.18	\$70.18	0.0212	2004	\$14.04	\$14.04	\$14.04	\$0.00	\$14.04	\$0.00	\$14.04	\$56.14
1964 5/8" - 1/2" - 3/4" GALVANIZED SERVICES	1950	1	\$0.00	\$0.00	0.0212	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1964 5/8" - 1/2" - 3/4" GALVANIZED SERVICES	1951	40	\$21.47	\$858.80	0.0212	2004	\$85.80	\$85.80	\$85.80	\$0.00	\$85.80	\$0.00	\$85.80	\$773.00
1964 2" GALVANIZED SERVICES	1952	1	\$78.24	\$78.24	0.0212	2004	\$15.65	\$15.65	\$15.65	\$0.00	\$15.65	\$0.00	\$15.65	\$62.59
1964 2" STEEL SERVICES	1952	1	\$78.42	\$78.42	0.0212	2004	\$15.68	\$15.68	\$15.68	\$0.00	\$15.68	\$0.00	\$15.68	\$62.74
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1953	67	\$22.54	\$1,510.18	0.0212	2004	\$141.18	\$141.18	\$141.18	\$0.00	\$141.18	\$0.00	\$141.18	\$1,369.00
1964 2" STEEL SERVICES	1953	1	\$76.81	\$76.81	0.0212	2004	\$15.36	\$15.36	\$15.36	\$0.00	\$15.36	\$0.00	\$15.36	\$61.45
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1953	1	\$83.33	\$83.33	0.0212	2004	\$16.67	\$16.67	\$16.67	\$0.00	\$16.67	\$0.00	\$16.67	\$66.66
1964 2" STEEL SERVICES	1954	0	\$0.00	\$0.00	0.0212	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1954	1	\$78.42	\$78.42	0.0212	2004	\$15.68	\$15.68	\$15.68	\$0.00	\$15.68	\$0.00	\$15.68	\$62.74
1964 1/2" - 3/4" COPPER SERVICES	1955	24	\$22.80	\$547.40	0.0212	2004	\$54.74	\$54.74	\$54.74	\$0.00	\$54.74	\$0.00	\$54.74	\$492.66
1964 2" STEEL SERVICES	1955	1	\$23.88	\$23.88	0.0212	2004	\$4.77	\$4.77	\$4.77	\$0.00	\$4.77	\$0.00	\$4.77	\$19.11
1964 2" STEEL SERVICES	1955	2	\$75.74	\$151.48	0.0212	2004	\$30.71	\$30.71	\$30.71	\$0.00	\$30.71	\$0.00	\$30.71	\$120.77
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1955	1	\$82.17	\$82.17	0.0212	2004	\$16.43	\$16.43	\$16.43	\$0.00	\$16.43	\$0.00	\$16.43	\$65.74
1964 1/2" - 3/4" COPPER SERVICES	1956	127	\$23.85	\$3,029.00	0.0212	2004	\$2,711.17	\$2,711.17	\$2,711.17	\$0.00	\$2,711.17	\$0.00	\$2,711.17	\$313.83
1964 2" STEEL SERVICES	1956	2	\$24.84	\$49.68	0.0212	2004	\$9.94	\$9.94	\$9.94	\$0.00	\$9.94	\$0.00	\$9.94	\$39.74
1964 2" STEEL SERVICES	1956	1	\$86.57	\$86.57	0.0212	2004	\$17.32	\$17.32	\$17.32	\$0.00	\$17.32	\$0.00	\$17.32	\$69.25

Berea College Water Utility
Continuing Plant Records

Acct#	Year Booked	City	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year Remaining	2004/2005 Depreciation Expense	2003/2004 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Retirements	2003/2004 Reserve Balance Prior Refr. Losses	2003/2004 Losses on Refr.	2003/2004 Reserve Balance	6/30/2004 NBV
1964 1/2" - 3/4" SERVICES	1957		\$29.69	\$29.69	0.0212	2004	\$0.00	\$29.69	\$0.63			\$28.06	\$0.63	\$28.69	\$0.69
1964 2" GALVANIZED SERVICES	1957	3	\$27.83	\$27.83	0.0212	2004	\$0.00	\$27.83	\$0.90			\$26.93	\$0.90	\$27.83	\$0.90
1964 2" STEEL SERVICES	1958		\$90.90	\$90.90	0.0212	2004	\$0.70	\$259.04	\$259.04			\$259.04	\$0.00	\$277.89	\$0.70
1964 2" STEEL SERVICES	1959	1	\$94.81	\$94.81	0.0212	2004	\$2.01	\$88.29	\$2.01			\$86.28	\$0.00	\$264.80	\$0.70
1964 2" STEEL SERVICES	1959	9	\$102.83	\$92.33	0.0212	2004	\$19.58	\$61.59	\$19.58			\$81.17	\$0.00	\$90.29	\$4.32
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1959	106	\$39.57	\$33.44	0.0212	2004	\$6.45	\$2,923.79	\$66.45			\$2,857.34	\$0.00	\$681.17	\$42.50
1964 2" STEEL SERVICES	1960	1	\$99.33	\$99.33	0.0212	2004	\$2.11	\$97.22	\$2.11			\$95.11	\$0.00	\$2,990.24	\$144.18
1964 2" STEEL SERVICES	1960	1	\$107.78	\$107.78	0.0212	2004	\$2.28	\$95.50	\$2.28			\$93.22	\$0.00	\$92.69	\$9.64
1964 3/8" - 1/2" - 3/4" COPPER SERVICES	1960	1	\$197.00	\$197.00	0.0212	2004	\$4.18	\$170.81	\$2.26			\$168.55	\$0.00	\$190.48	\$7.28
1964 1" COPPER SERVICES - AVG LENGTH: 1961	1960	24	\$31.05	\$31.05	0.0212	2004	\$16.80	\$679.34	\$15.80			\$183.79	\$0.00	\$183.79	\$13.21
1964 2" STEEL SERVICES - AVG LENGTH: 1961	1961	10	\$43.38	\$43.38	0.0212	2004	\$9.20	\$386.28	\$15.80			\$695.14	\$0.00	\$695.14	\$50.06
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1961	34	\$31.66	\$101.28	0.0212	2004	\$2.15	\$92.35	\$2.15			\$90.20	\$0.00	\$38.48	\$38.32
1964 1" COPPER SERVICES - AVG LENGTH: 1962	1961	18	\$44.67	\$184.08	0.0212	2004	\$22.82	\$68.46	\$22.82			\$91.28	\$0.00	\$91.28	\$95.16
1964 2" STEEL SERVICES	1962	1	\$104.29	\$104.29	0.0212	2004	\$17.05	\$87.24	\$17.05			\$70.19	\$0.00	\$71.97	\$68.09
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1962	1	\$32.80	\$32.80	0.0212	2004	\$1.02	\$31.78	\$1.02			\$30.76	\$0.00	\$32.65	\$11.44
1964 3/4" - 1" COPPER SERVICES	1963	2	\$46.15	\$46.15	0.0212	2004	\$11.34	\$4,647.07	\$11.34			\$4,760.41	\$0.00	\$4,760.41	\$585.98
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1963	6	\$33.68	\$33.68	0.0212	2004	\$0.85	\$323.99	\$0.85			\$280.61	\$0.00	\$280.61	\$26.98
1964 3/4" - 1" COPPER SERVICES	1964	6	\$47.86	\$47.86	0.0212	2004	\$4.57	\$4,824.81	\$4.57			\$4,819.31	\$0.00	\$4,819.31	\$28.17
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1964	6	\$49.88	\$49.88	0.0212	2004	\$5.87	\$2,856.05	\$5.87			\$2,850.18	\$0.00	\$2,850.18	\$38.22
1964 1" COPPER SERVICES - AVG LENGTH: 1963	1963	100	\$25.34	\$25.34	0.0212	2004	\$6.08	\$237.95	\$6.08			\$243.65	\$0.00	\$243.65	\$43.89
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1965	10	\$33.68	\$33.68	0.0212	2004	\$1.02	\$39.83	\$1.02			\$38.81	\$0.00	\$40.85	\$7.74
1964 3/4" - 1" COPPER SERVICES	1964	6	\$47.86	\$47.86	0.0212	2004	\$4.57	\$4,824.81	\$4.57			\$4,819.31	\$0.00	\$4,819.31	\$28.17
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1965	2	\$46.15	\$46.15	0.0212	2004	\$16.45	\$299.28	\$16.45			\$282.83	\$0.00	\$299.28	\$40.32
1964 1" COPPER SERVICES - AVG LENGTH: 1965	1965	30	\$164.50	\$164.50	0.0212	2004	\$6.97	\$258.03	\$6.97			\$265.00	\$0.00	\$265.00	\$84.00
1964 2" STEEL SERVICES	1966	2	\$216.32	\$216.32	0.0212	2004	\$8.81	\$2,289.83	\$8.81			\$2,281.02	\$0.00	\$2,281.02	\$84.84
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1966	83	\$56.53	\$116.32	0.0212	2004	\$2.47	\$88.80	\$2.47			\$86.33	\$0.00	\$3,378.54	\$815.28
1964 2" STEEL SERVICES - AVG LENGTH: 1967	1967	4	\$132.28	\$132.28	0.0212	2004	\$8.17	\$294.26	\$8.17			\$312.27	\$0.00	\$312.27	\$25.05
1964 1" COPPER SERVICES - AVG LENGTH: 1968	1968	3	\$115.14	\$115.14	0.0212	2004	\$11.22	\$403.84	\$11.22			\$415.06	\$0.00	\$415.06	\$114.08
1964 2" STEEL SERVICES	1968	4	\$135.48	\$135.48	0.0212	2004	\$7.32	\$298.28	\$7.32			\$4,386.76	\$0.00	\$4,386.76	\$1,205.75
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1968	73	\$68.20	\$68.20	0.0212	2004	\$3.90	\$136.52	\$3.90			\$263.60	\$0.00	\$263.60	\$61.82
1964 1 1/4" COPPER SERVICES - AVG LENG	1969	1	\$126.25	\$126.25	0.0212	2004	\$11.49	\$402.11	\$11.49			\$413.60	\$0.00	\$413.60	\$128.32
1964 1" COPPER SERVICES - AVG LENGTH: 1969	1969	7	\$97.28	\$97.28	0.0212	2004	\$3.26	\$298.28	\$3.26			\$440.42	\$0.00	\$440.42	\$43.58
1964 2" STEEL SERVICES	1969	3	\$243.25	\$243.25	0.0212	2004	\$105.55	\$3,694.15	\$105.55			\$3,799.70	\$0.00	\$3,799.70	\$1,178.90
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1969	73	\$142.33	\$142.33	0.0212	2004	\$2.89	\$99.22	\$2.89			\$101.11	\$0.00	\$101.11	\$35.14
1964 2" STEEL SERVICES	1970	2	\$255.05	\$255.05	0.0212	2004	\$3.77	\$99.59	\$3.77			\$95.82	\$0.00	\$94.47	\$32.83
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1970	101	\$51.83	\$51.83	0.0212	2004	\$10.84	\$357.71	\$10.84			\$368.55	\$0.00	\$368.55	\$142.75
1964 1 1/4" COPPER SERVICES - AVG LENG	1971	2	\$160.95	\$160.95	0.0212	2004	\$110.98	\$3,662.30	\$110.98			\$3,773.28	\$0.00	\$3,773.28	\$98.73
1964 1" COPPER SERVICES - AVG LENGTH: 1971	1971	3	\$128.86	\$128.86	0.0212	2004	\$6.82	\$218.34	\$6.82			\$225.16	\$0.00	\$225.16	\$99.73
1964 2" STEEL SERVICES	1971	1	\$70.22	\$70.22	0.0212	2004	\$8.18	\$261.83	\$8.18			\$270.01	\$0.00	\$270.01	\$115.98
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1971	69	\$75.19	\$75.19	0.0212	2004	\$1.49	\$47.85	\$1.49			\$46.36	\$0.00	\$47.85	\$19.14
1964 1 1/2" COPPER SERVICES - AVG LENG	1972	1	\$268.83	\$268.83	0.0212	2004	\$6.33	\$3,519.39	\$6.33			\$3,525.72	\$0.00	\$3,525.72	\$1,461.56
1964 1" COPPER SERVICES - AVG LENGTH: 1972	1972	1	\$87.92	\$87.92	0.0212	2004	\$1.86	\$57.75	\$1.86			\$55.89	\$0.00	\$55.89	\$26.05
1964 2" STEEL SERVICES	1972	2	\$161.50	\$161.50	0.0212	2004	\$5.85	\$212.35	\$5.85			\$218.20	\$0.00	\$218.20	\$103.91
1964 5/8" - 1/2" - 3/4" COPPER SERVICES	1972	81	\$84.61	\$84.61	0.0212	2004	\$145.30	\$4,504.24	\$145.30			\$4,649.54	\$0.00	\$4,649.54	\$2,204.12
1964 1" COPPER SERVICES - AVG LENGTH: 1973	1973	4	\$457.51	\$457.51	0.0212	2004	\$9.70	\$290.98	\$9.70			\$300.68	\$0.00	\$300.68	\$156.83

Berks College Water Utility
Continuing Plant Records

Acct#	Year Booked	City	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year Remaining	2004/2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Resource Adj.	2003/2004 Retirements	2003/2004 Reserve Balance Prior Retirements	2003/2004 Reserve Balance	G30/2004 NBV
1964 34*	1973	74	\$69.70	\$5,167.46	0.0212	2004	\$109.34	\$3,794.28	\$109.34			\$3,386.50	\$3,386.50	\$1,767.86
1964 2*	1974	50	\$56.37	\$2,918.50	0.0212	2004	\$61.87	\$1,794.28	\$61.87			\$1,856.15	\$1,856.15	\$1,062.35
1964 2*	1974	138	\$63.78	\$8,201.64	0.0212	2004	\$186.59	\$5,411.21	\$186.59			\$5,597.80	\$5,597.80	\$49.11
1964 34*	1975	35	\$84.54	\$2,624.81	0.0212	2004	\$56.40	\$1,151.42	\$56.40			\$1,166.64	\$1,166.64	\$3,203.84
1964 1*	1975	35	\$179.84	\$3,034.09	0.0212	2004	\$68.06	\$1,601.42	\$68.06			\$1,665.76	\$1,665.76	\$98.17
1964 1*	1976	24	\$129.84	\$3,119.16	0.0212	2004	\$90.74	\$1,763.65	\$90.74			\$1,848.71	\$1,848.71	\$1,168.93
1964 2*	1976	2	\$309.15	\$3,909.15	0.0212	2004	\$84.40	\$1,820.14	\$84.40			\$1,888.78	\$1,888.78	\$1,266.41
1964 34*	1976	106	\$120.97	\$9,220.52	0.0212	2004	\$286.08	\$5,964.06	\$286.08			\$5,770.14	\$5,770.14	\$129.28
1964 12*	1977	11	\$247.77	\$1,139.86	0.0212	2004	\$28.21	\$733.47	\$28.21			\$761.66	\$761.66	\$160.88
1964 2*	1977	3	\$207.30	\$651.90	0.0212	2004	\$2.65	\$68.81	\$2.65			\$71.46	\$71.46	\$3,950.36
1964 34*	1977	102	\$141.83	\$14,465.38	0.0212	2004	\$13.18	\$342.78	\$13.18			\$355.94	\$355.94	\$56.01
1964 1*	1978	13	\$261.16	\$3,135.38	0.0212	2004	\$96.70	\$1,661.75	\$96.70			\$1,728.22	\$1,728.22	\$285.96
1964 2*	1978	1	\$167.63	\$1,187.63	0.0212	2004	\$4.19	\$104.75	\$4.19			\$108.94	\$108.94	\$6,148.16
1964 34*	1978	105	\$235.70	\$24,748.92	0.0212	2004	\$21.54	\$524.88	\$21.54			\$1,041.63	\$1,041.63	\$11,107.29
1964 1*	1978	114	\$127.65	\$2,170.03	0.0212	2004	\$46.00	\$1,104.08	\$46.00			\$1,160.08	\$1,160.08	\$1,078.85
1964 34*	1978	4	\$265.64	\$1,062.56	0.0212	2004	\$22.53	\$118.13	\$22.53			\$540.66	\$540.66	\$7,703.59
1964 1*	1980	91	\$173.97	\$15,231.52	0.0212	2004	\$336.63	\$7,719.46	\$336.63			\$8,065.09	\$8,065.09	\$21,219.65
1964 2*	1981	10	\$229.91	\$2,359.07	0.0212	2004	\$50.22	\$1,104.80	\$50.22			\$1,155.12	\$1,155.12	\$7,776.43
1964 34*	1981	88	\$133.39	\$11,726.19	0.0212	2004	\$38.31	\$766.80	\$38.31			\$835.11	\$835.11	\$377.57
1964 1*	1982	1	\$215.27	\$2,215.27	0.0212	2004	\$4.56	\$5,474.69	\$4.56			\$5,723.54	\$5,723.54	\$6,014.85
1964 1*	1982	67	\$125.03	\$4,377.27	0.0212	2004	\$177.80	\$3,729.57	\$177.80			\$3,907.17	\$3,907.17	\$114.60
1964 12*	1983	12	\$280.10	\$1,489.69	0.0212	2004	\$31.58	\$631.92	\$31.58			\$663.20	\$663.20	\$26.49
1964 34*	1983	189	\$49.84	\$9,439.34	0.0212	2004	\$200.11	\$4,002.25	\$200.11			\$4,202.36	\$4,202.36	\$5,239.68
1964 1*	1984	9	\$179.82	\$2,754.89	0.0212	2004	\$58.40	\$1,109.64	\$58.40			\$1,188.04	\$1,188.04	\$1,566.85
1964 34*	1984	50	\$167.31	\$6,395.43	0.0212	2004	\$177.35	\$3,869.62	\$177.35			\$3,548.97	\$3,548.97	\$414.30
1964 34*	1985	2	\$183.07	\$326.13	0.0212	2004	\$6.91	\$124.42	\$6.91			\$131.33	\$131.33	\$194.80
1964 1*	1985	54	\$403.02	\$9,923.00	0.0212	2004	\$210.38	\$3,768.99	\$210.38			\$3,987.27	\$3,987.27	\$5,629.53
1964 34*	1985	5	\$195.10	\$2,015.09	0.0212	2004	\$42.72	\$786.86	\$42.72			\$788.86	\$788.86	\$1,246.13
1964 1*	1985	75	\$418.21	\$14,797.25	0.0212	2004	\$311.79	\$5,300.47	\$311.79			\$5,612.26	\$5,612.26	\$9,084.99
1964 34*	1987	7	\$298.83	\$2,927.48	0.0212	2004	\$92.00	\$92.00	\$92.00			\$1,065.04	\$1,065.04	\$1,872.44
1964 1*	1987	45	\$490.07	\$11,567.37	0.0212	2004	\$246.02	\$3,920.29	\$246.02			\$4,165.31	\$4,165.31	\$7,392.06
1964 2*	1988	6	\$612.30	\$2,940.47	0.0212	2004	\$62.34	\$635.08	\$62.34			\$697.42	\$697.42	\$1,843.00
1964 34*	1988	39	\$181.22	\$1,973.38	0.0212	2004	\$51.93	\$778.95	\$51.93			\$830.88	\$830.88	\$1,618.66
1964 1*	1988	1	\$220.08	\$5,721.59	0.0212	2004	\$241.12	\$3,616.70	\$241.12			\$3,857.88	\$3,857.88	\$7,515.48
1964 2*	1989	26	\$697.01	\$697.01	0.0212	2004	\$3.84	\$57.61	\$3.84			\$61.45	\$61.45	\$118.77
1964 34*	1989	15	\$710.68	\$10,659.92	0.0212	2004	\$121.30	\$1,668.18	\$121.30			\$1,819.48	\$1,819.48	\$3,602.11
1964 1*	1989	782	\$11.90	\$9,302.23	0.0212	2004	\$14.78	\$206.90	\$14.78			\$221.88	\$221.88	\$475.33
1964 2*	1989	53	\$284.15	\$15,060.74	0.0212	2004	\$107.21	\$2,563.71	\$107.21			\$3,369.85	\$3,369.85	\$7,270.07
1964 34*	1989	2006	\$9.09	\$20,866.09	0.0212	2004	\$443.00	\$4,150.76	\$443.00			\$4,470.05	\$4,470.05	\$6,541.31
1964 1*	1989	35	\$5.06	\$176.99	0.0212	2004	\$3.75	\$48.79	\$3.75			\$6,201.88	\$6,201.88	\$10,590.68
1964 2*	1991	3	\$1,089.30	\$3,267.89	0.0212	2004	\$69.26	\$831.36	\$69.26			\$82.51	\$82.51	\$124.48
1964 34*	1991	1	\$565.22	\$565.22	0.0212	2004	\$11.98	\$143.77	\$11.98			\$900.64	\$900.64	\$2,387.25
1964 1*	1992	14	\$446.83	\$19,748.82	0.0212	2004	\$418.67	\$3,024.08	\$418.67			\$3,442.73	\$3,442.73	\$4,094.47
1964 34*	1992	46	\$395.04	\$14,031.68	0.0212	2004	\$327.47	\$1,439.23	\$327.47			\$1,570.07	\$1,570.07	\$14,306.06
								\$3,272.18				\$3,569.65	\$3,569.65	\$10,462.03

Berna College Water Utility
Continuing Plant Records

Acct#	Year Booked	City	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year Remaining	2004/2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal	2003/2004 Reserve Balance Prior Retire. Losses	2003/2004 Losses on Retirement	2003/2004 Reserve Balance	B/30/2004 NBV
1984 1" SERVICES AVG 42"	1993	12	\$374.14	\$4,483.67	0.0212	2004	\$95.18	\$95.18	\$95.18	\$0.00	\$1,048.98	\$0.00	\$1,048.98	\$3,442.69
1984 2" SERVICES AVG 100"	1993	4	\$1,045.72	\$4,182.85	0.0212	2004	\$86.68	\$86.68	\$86.68	\$0.00	\$975.47	\$0.00	\$975.47	\$3,207.89
1984 3/4" SERVICES AVG 24"	1993	62	\$344.92	\$21,385.12	0.0212	2004	\$453.38	\$453.38	\$453.38	\$0.00	\$4,988.97	\$0.00	\$4,988.97	\$16,388.15
1984 4" SERVICES AVG 60"	1994	4	\$378.04	\$1,512.15	0.0212	2004	\$288.54	\$288.54	\$288.54	\$0.00	\$320.60	\$0.00	\$320.60	\$1,191.95
1984 5" SERVICES AVG 20"	1984	16	\$368.30	\$6,212.85	0.0212	2004	\$131.71	\$131.71	\$131.71	\$0.00	\$1,317.10	\$0.00	\$1,317.10	\$4,896.75
1984 3/4" SERVICES AVG 19"	1984	85	\$306.24	\$8,030.15	0.0212	2004	\$551.84	\$551.84	\$551.84	\$0.00	\$5,518.40	\$0.00	\$5,518.40	\$20,511.75
1984 1" SERVICES AVG 52"	1985	82	\$311.36	\$25,898.52	0.0212	2004	\$444.75	\$444.75	\$444.75	\$0.00	\$4,902.75	\$0.00	\$4,902.75	\$20,992.77
1984 2" SERVICE	1995	0	\$1,291.22	\$1,791.22	0.0212	2004	\$37.97	\$37.97	\$37.97	\$0.00	\$34.73	\$0.00	\$34.73	\$1,449.49
1984 3/4" SERVICE	1995	0	\$1,451.80	\$1,451.80	0.0212	2004	\$30.77	\$30.77	\$30.77	\$0.00	\$279.93	\$0.00	\$279.93	\$1,174.87
1984 3/4" SERVICES AVG 45"	1995	63	\$265.58	\$17,991.23	0.0212	2004	\$381.41	\$381.41	\$381.41	\$0.00	\$3,432.88	\$0.00	\$3,432.88	\$14,558.54
1984 1" DUCTILE IRON	1996	20	\$78.43	\$15,828.90	0.0212	2004	\$324.97	\$324.97	\$324.97	\$0.00	\$2,999.76	\$0.00	\$2,999.76	\$12,788.84
1984 3/4" SERVICES AVG 40"	1996	40	\$379.86	\$6,037.21	0.0212	2004	\$495.83	\$495.83	\$495.83	\$0.00	\$1,233.02	\$0.00	\$1,233.02	\$5,013.29
1984 3/4" SERVICES AVG 18"	1992	86	\$387.84	\$15,195.19	0.0212	2004	\$322.14	\$322.14	\$322.14	\$0.00	\$2,277.12	\$0.00	\$2,277.12	\$12,818.07
1984 1" SERVICES AVG 160"	1997	10	\$614.05	\$25,890.99	0.0212	2004	\$538.08	\$538.08	\$538.08	\$0.00	\$3,766.56	\$0.00	\$3,766.56	\$21,814.40
1984 2" SERVICES AVG 45"	1997	4	\$1,987.12	\$6,748.47	0.0212	2004	\$143.07	\$143.07	\$143.07	\$0.00	\$911.26	\$0.00	\$911.26	\$5,229.24
1984 3/4" SERVICES AVG 31"	1998	86	\$388.58	\$23,195.81	0.0212	2004	\$491.75	\$491.75	\$491.75	\$0.00	\$1,001.49	\$0.00	\$1,001.49	\$5,748.98
1984 1" SERVICES AVG 40"	1998	13	\$609.59	\$10,524.33	0.0212	2004	\$223.12	\$223.12	\$223.12	\$0.00	\$1,338.72	\$0.00	\$1,338.72	\$8,165.61
1984 3/4" SERVICES AVG 31"	1998	16	\$170.73	\$2,731.61	0.0212	2004	\$24.61	\$24.61	\$24.61	\$0.00	\$147.66	\$0.00	\$147.66	\$1,012.99
1984 1" SERVICES AVG 100"	1999	21	\$1,007.91	\$63,147.12	0.0212	2004	\$1,308.72	\$1,308.72	\$1,308.72	\$0.00	\$289.55	\$0.00	\$289.55	\$2,442.06
1984 2" SERVICES AVG 200"	2000	2	\$3,779.61	\$7,959.21	0.0212	2004	\$564.80	\$564.80	\$564.80	\$0.00	\$5,393.90	\$0.00	\$5,393.90	\$2,053.52
1984 3/4" SERVICES AVG 90"	2000	85	\$654.53	\$72,835.10	0.0212	2004	\$1,539.66	\$1,539.66	\$1,539.66	\$0.00	\$41.04	\$0.00	\$41.04	\$69,818.17
1984 1" SERVICES AVG 20"	2000	43	\$569.14	\$21,893.08	0.0212	2004	\$159.86	\$159.86	\$159.86	\$0.00	\$6,159.44	\$0.00	\$6,159.44	\$16,658.76
1984 3/4" SERVICES AVG 26"	2001	7	\$443.80	\$3,100.98	0.0212	2004	\$464.13	\$464.13	\$464.13	\$0.00	\$1,856.52	\$0.00	\$1,856.52	\$20,036.58
1984 1" SERVICES AVG 12"	2002	90	\$148.75	\$13,387.34	0.0212	2004	\$97.85	\$97.85	\$97.85	\$0.00	\$1,823.85	\$0.00	\$1,823.85	\$26,852.82
1984 3/4" SERVICES AVG 37"	2002	17	\$124.75	\$2,120.81	0.0212	2004	\$65.74	\$65.74	\$65.74	\$0.00	\$197.22	\$0.00	\$197.22	\$2,963.76
1984 1" SERVICES AVG 60"	2003	2	\$1,076.02	\$4,558.68	0.0212	2004	\$283.61	\$283.61	\$283.61	\$0.00	\$567.82	\$0.00	\$567.82	\$4,290.86
1984 3/4" SERVICES AVG 10"	2004	20	\$1,062.19	\$22,598.35	0.0212	2004	\$44.86	\$44.86	\$44.86	\$0.00	\$86.84	\$0.00	\$86.84	\$4,662.04
1986 1 1/2" WATER METERS	1989	5	\$165.82	\$71,243.78	0.0212	2004	\$479.04	\$479.04	\$479.04	\$0.00	\$0.00	\$0.00	\$479.04	\$22,117.31
1986 1 1/2" WATER METERS	1981	1	\$170.21	\$828.10	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,243.78
1986 1 1/2" WATER METERS	1967	2	\$55.89	\$171.78	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$828.10
1986 3" WATER METERS	1967	2	\$399.22	\$353.63	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$170.21
1986 1 1/2" WATER METERS	1968	3	\$145.80	\$369.22	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$171.78
1986 1 1/2" WATER METERS	1969	2	\$153.69	\$436.50	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$313.63
1986 1 1/2" WATER METERS	1970	1	\$142.23	\$311.78	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$368.22
1986 1 1/2" WATER METERS	1971	1	\$141.48	\$141.48	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$436.90
1986 1 1/2" WATER METERS	1972	1	\$141.48	\$141.48	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$311.78
1986 1" WATER METERS	1973	1	\$141.48	\$141.48	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$141.48
1986 2" WATER METERS	1977	0	\$71.30	\$641.66	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$141.48
1986 1 1/2" NEW 2 REPLACED	1978	2	\$148.24	\$0.00	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$195.08)	\$0.00	\$641.66
1986 1 1/2" NEW 5 REPLACED	1978	4	\$75.05	\$296.43	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$195.08
1986 1 1/2" NEW 3 REPLACED	1979	4	\$225.57	\$1,230.85	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$296.43
1986 1 1/2" WATER METERS	1980	1	\$166.00	\$690.27	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.05
1986 1 1/2" NEW 0 REPLACED	1980	1	\$70.00	\$166.00	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$166.00
1986 1 1/2" NEW 3 REPLACED	1980	1	\$239.08	\$239.08	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70.00
1986 2 1/2" NEW 5 REPLACED	1981	3	\$134.85	\$404.64	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$239.08
1986 1 1/2" NEW 5 REPLACED	1981	6	\$406.49	\$3,251.93	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$134.85
1986 1 1/2" NEW 5 REPLACED	1982	3	\$79.86	\$230.58	0	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$406.49

Berea College Water Utility
Continuing Plant Records

Year Booked	Asset	Qty	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year Remaining	2004/2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal	2003/2004 Reserve Balance Prior to Losses	2003/2004 Loss on Refinement	2003/2004 Reserve Balance	6/30/2004 NBY
1992	1966 2" 2 NEW 5 REPLACED	7	\$287.56	\$2,012.92	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$2,012.92
1993	1966 1 1/2 WATER METERS	1	\$166.00	\$166.00	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$166.00
1993	1966 1" 1 NEW 5 REPLACED	6	\$75.03	\$450.20	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$450.20
1993	1966 2" 0 NEW 2 REPLACED	18	\$409.57	\$7,372.26	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$7,372.26
1994	1966 2" 4 NEW 6 REPLACED	8	\$84.11	\$672.88	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$672.88
1994	1966 2" 4 NEW 6 REPLACED	4	\$246.45	\$985.79	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$985.79
1995	1966 1" 1 NEW 9 REPLACED	10	\$190.82	\$1,908.20	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$1,908.20
1995	1966 2" 6 NEW 4 REPLACED	10	\$295.89	\$2,958.90	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$2,958.90
1995	1966 8" 4 NEW 331 REPLACED	1	\$0.00	\$0.00	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
1995	1966 8" 4 NEW 331 REPLACED	16	\$60.44	\$1,267.04	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$1,267.04
1996	1966 2" 0 NEW 2 REPLACED	2	\$1,119.93	\$2,239.86	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$2,239.86
1996	1966 5" 33 NEW 544 REPLACED	571	\$40.35	\$23,037.45	0	2004	0	\$0.00	\$0.00	\$201.75	(\$201.75)	(\$201.75)	\$0.00	\$23,037.45
1987	1966 1" 1 NEW 21 REPLACED	22	\$101.75	\$2,239.50	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$2,239.50
1987	1966 5" 8 NEW 9 REPLACED	4	\$289.26	\$1,157.04	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$1,157.04
1987	1966 5" 8 NEW 9 REPLACED	610	\$37.60	\$22,938.40	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$22,938.40
1988	1966 1" 5 NEW 8 REPLACED	14	\$92.49	\$1,294.76	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$1,294.76
1988	1966 2" TURBO 1 NEW 0 REPLACED	9	\$271.49	\$2,443.41	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$2,443.41
1988	1966 4" TURBO 1 NEW 0 REPLACED	1	\$453.37	\$453.37	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$453.37
1988	1966 5" 8 NEW 544 REPLACED	573	\$1,247.80	\$7,143.24	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$7,143.24
1988	1966 1" 2 NEW 6 REPLACED	8	\$39.35	\$314.80	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$314.80
1988	1966 2" TURBO 2 NEW 0 REPLACED	10	\$278.37	\$2,783.70	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$2,783.70
1988	1966 3" 0 NEW 1 REPLACED	2	\$689.17	\$1,378.34	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$1,378.34
1988	1966 4" 1 NEW 0 REPLACED	1	\$240.35	\$240.35	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$240.35
1988	1966 4" 1 NEW 0 REPLACED	1	\$180.06	\$180.06	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$180.06
1989	1966 5" 8 NEW 522 REPLACED	591	\$42.35	\$2,500.85	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$2,500.85
1989	1966 6" 1 NEW 0 REPLACED	1	\$2,655.85	\$2,655.85	0	2004	0	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$2,655.85
1990	1966 2" 1 NEW 18 REPLACED	23	\$114.09	\$2,624.06	0.025	2004	26	\$65.60	\$67.40		\$0.00	\$0.00	\$0.00	\$2,691.46
1990	1966 2" TURBO 1 NEW 0 REPLACED	3	\$744.76	\$2,234.28	0.025	2004	26	\$56.01	\$56.81		\$0.00	\$0.00	\$0.00	\$2,291.09
1990	1966 4" 1 NEW 0 REPLACED	1	\$1,094.87	\$1,094.87	0.025	2004	29	\$27.37	\$27.37		\$0.00	\$0.00	\$0.00	\$1,122.24
1990	1966 5" 8 NEW 488 REPLACED	479	\$44.12	\$21,131.54	0.025	2004	26	\$528.29	\$526.36		\$0.00	\$0.00	\$0.00	\$21,657.90
1990	1966 6" TURBO 1 NEW 0 REPLACED	1	\$2,447.83	\$2,447.83	0.025	2004	26	\$61.20	\$61.20		\$0.00	\$0.00	\$0.00	\$2,509.03
1991	1966 1" 1/2 Meter	0	\$40.29	\$40.29	0.025	2004	27	\$1.01	\$1.01		\$0.00	\$0.00	\$0.00	\$41.30
1991	1966 1" 1 New 2 Replaced	3	\$81.24	\$243.71	0.025	2004	27	\$6.09	\$6.09		\$0.00	\$0.00	\$0.00	\$249.80
1991	1966 2" 2 New 5 Replaced	7	\$287.05	\$1,809.35	0.025	2004	27	\$46.74	\$46.74		\$0.00	\$0.00	\$0.00	\$1,856.09
1991	1966 3" 1 New 0 Replaced Turbo	1	\$758.20	\$758.20	0.025	2004	27	\$18.96	\$18.96		\$0.00	\$0.00	\$0.00	\$777.16
1991	1966 4" 1 New 0 Replaced	1	\$959.37	\$959.37	0.025	2004	27	\$23.98	\$23.98		\$0.00	\$0.00	\$0.00	\$983.35
1991	1966 5" 8 NEW 281 REPLACED	321	\$41.00	\$13,160.00	0.025	2004	27	\$329.00	\$329.00		\$0.00	\$0.00	\$0.00	\$13,489.00
1992	1966 1" METERS 1 NEW	2	\$102.02	\$204.04	0.025	2004	28	\$7.65	\$7.65		\$0.00	\$0.00	\$0.00	\$211.69
1992	1966 2" METERS 35 NEW 12 REPLACED	2	\$165.85	\$331.70	0.025	2004	28	\$11.80	\$11.80		\$0.00	\$0.00	\$0.00	\$343.50
1992	1966 5" 8 METERS 5 NEW 5 REPLACED	47	\$328.95	\$15,461.65	0.025	2004	28	\$101.99	\$101.99		\$0.00	\$0.00	\$0.00	\$15,613.64
1992	1966 6" TURBO METERS	1	\$471.87	\$471.87	0.025	2004	28	\$11.80	\$11.80		\$0.00	\$0.00	\$0.00	\$483.67
1993	1966 1" METERS 1 NEW 1 REPLACE	10	\$81.34	\$813.40	0.025	2004	29	\$4.57	\$4.57		\$0.00	\$0.00	\$0.00	\$817.97
1993	1966 2" METERS 5 NEW 5 REPLACE	10	\$328.95	\$3,289.50	0.025	2004	29	\$82.24	\$82.24		\$0.00	\$0.00	\$0.00	\$3,371.74
1993	1966 5" 8 METERS 27 NEW 0 REPLACE	27	\$90.70	\$2,448.90	0.025	2004	29	\$61.22	\$61.22		\$0.00	\$0.00	\$0.00	\$2,510.12
1994	1966 1" 1 NEW 0 REPLACED	1	\$248.01	\$248.01	0.025	2004	30	\$6.22	\$6.22		\$0.00	\$0.00	\$0.00	\$254.23
1994	1966 10" TURBO	1	\$618.16	\$618.16	0.025	2004	30	\$22.90	\$22.90		\$0.00	\$0.00	\$0.00	\$641.06
1994	1966 2" TURBO	1	\$283.21	\$283.21	0.025	2004	30	\$7.08	\$7.08		\$0.00	\$0.00	\$0.00	\$290.29
1994	1966 3" TURBO	1	\$678.99	\$678.99	0.025	2004	30	\$16.99	\$16.99		\$0.00	\$0.00	\$0.00	\$695.98
1994	1966 4" TURBO	1	\$275.95	\$275.95	0.025	2004	30	\$6.90	\$6.90		\$0.00	\$0.00	\$0.00	\$282.85
1994	1966 5" 8 NEW 37 NEW 8 REPLACED	37	\$100.93	\$3,734.25	0.025	2004	30	\$83.36	\$83.36		\$0.00	\$0.00	\$0.00	\$3,817.61
1994	1966 6" TURBO	1	\$233.10	\$233.10	0.025	2004	30	\$5.83	\$5.83		\$0.00	\$0.00	\$0.00	\$238.93
1995	1966 1" 3 NEW 2 REPLACED	5	\$110.65	\$553.25	0.025	2004	31	\$13.86	\$13.86		\$0.00	\$0.00	\$0.00	\$567.11

Berea College Water Utility
 Continuing Plant Records

Acct#	Year Booked	On	Unit Cost	Original Value	Depreciation Rate	Current Year Remaining	2004/2005 Depreciation Expense	2003/2004 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjusted Reserve Bal.	2003/2004 Retirements	2003/2004 Balance Prior Retirements	2003/2004 Loss on Retire.	2003/2004 Reserve Balance	6/30/2004 NBV	
1967	1970	13	\$313.33	\$4,072.84	0.02	2004	\$61.47	\$1,568.39	\$147.87	\$1,716.26	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,303.41	
1968	1970	6	\$333.61	\$2,002.27	0.02	2004	18	\$40.06	\$80.12	\$40.08	\$80.12	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$721.02
1968	1970	6	\$337.44	\$1,012.33	0.02	2004	19	\$20.25	\$30.38	\$30.26	\$30.38	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$384.96
1968	1974	13	\$306.04	\$3,976.55	0.02	2004	20	\$76.57	\$2,397.55	\$76.57	\$2,397.55	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,591.43
1968	1976	12	\$644.53	\$5,478.02	0.02	2004	22	\$148.89	\$5,745.37	\$148.89	\$5,745.37	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$2,817.12
1968	1977	13	\$582.03	\$5,478.02	0.02	2004	22	\$148.89	\$5,745.37	\$148.89	\$5,745.37	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,591.43
1968	1977	13	\$509.42	\$6,522.46	0.02	2004	24	\$132.65	\$3,311.24	\$132.65	\$3,311.24	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$3,485.90
1968	1979	14	\$523.44	\$3,292.98	0.02	2004	26	\$146.66	\$3,517.46	\$146.66	\$3,517.46	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$3,178.77
1968	1980	4	\$823.25	\$3,292.98	0.02	2004	26	\$146.66	\$3,517.46	\$146.66	\$3,517.46	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$3,684.09
1968	1981	14	\$364.26	\$1,959.63	0.02	2004	27	\$39.98	\$1,914.78	\$39.98	\$1,914.78	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,712.35
1968	1982	10	\$789.92	\$7,899.92	0.02	2004	28	\$226.19	\$3,311.24	\$226.19	\$3,311.24	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$6,458.22
1968	1983	8	\$782.31	\$3,049.23	0.02	2004	29	\$109.98	\$3,311.24	\$109.98	\$3,311.24	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$4,423.58
1968	1984	8	\$374.73	\$5,892.85	0.02	2004	28	\$109.98	\$3,311.24	\$109.98	\$3,311.24	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,769.89
1968	1985	3	\$1,059.95	\$3,739.96	0.02	2004	30	\$139.98	\$3,311.24	\$139.98	\$3,311.24	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	1986	4	\$773.40	\$1,993.56	0.02	2004	31	\$64.60	\$1,444.77	\$64.60	\$1,444.77	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	1987	5	\$349.16	\$4,745.94	0.02	2004	32	\$91.87	\$1,951.61	\$91.87	\$1,951.61	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	1988	3	\$1,376.60	\$4,745.94	0.02	2004	34	\$32.60	\$1,181.71	\$32.60	\$1,181.71	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	1988	3	\$1,313.62	\$3,984.80	0.02	2004	35	\$76.99	\$1,238.67	\$76.99	\$1,238.67	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	1989	12	\$1,358.66	\$2,206.50	0.02	2004	35	\$446.13	\$5,245.82	\$446.13	\$5,245.82	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	1989	12	\$844.45	\$3,837.76	0.02	2004	36	\$76.76	\$1,623.65	\$76.76	\$1,623.65	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	1991	7	\$2,856.70	\$20,710.93	0.02	2004	37	\$118.08	\$4,870.63	\$118.08	\$4,870.63	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	1991	5	\$1,180.85	\$5,904.24	0.02	2004	37	\$118.08	\$4,870.63	\$118.08	\$4,870.63	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	1992	2	\$1,649.26	\$3,699.52	0.02	2004	38	\$73.97	\$413.07	\$73.97	\$413.07	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	1993	5	\$983.29	\$4,816.45	0.02	2004	38	\$96.33	\$963.30	\$96.33	\$963.30	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	1994	5	\$1,253.20	\$6,268.32	0.02	2004	40	\$126.33	\$1,127.60	\$126.33	\$1,127.60	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	1995	8	\$972.85	\$15,039.25	0.02	2004	41	\$320.79	\$2,986.32	\$320.79	\$2,986.32	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	1995	8	\$972.85	\$5,935.88	0.02	2004	41	\$116.72	\$633.78	\$116.72	\$633.78	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	1996	8	\$1,170.82	\$8,384.97	0.02	2004	43	\$187.30	\$1,123.60	\$187.30	\$1,123.60	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	1999	11	\$1,821.11	\$20,032.21	0.02	2004	44	\$27.87	\$136.35	\$27.87	\$136.35	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	2000	6	\$2,847.21	\$22,777.64	0.02	2004	44	\$400.64	\$1,802.56	\$400.64	\$1,802.56	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	2001	6	\$4,940.80	\$29,643.98	0.02	2004	48	\$455.55	\$1,965.75	\$455.55	\$1,965.75	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	2002	5	\$2,058.84	\$10,284.18	0.02	2004	48	\$205.88	\$205.88	\$205.88	\$205.88	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1968	2003	3	\$2,107.28	\$6,321.85	0.02	2004	49	\$126.44	\$0.00	\$126.44	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89	
1968	2004	1	\$2,924.21	\$2,924.21	0.02	2004	50	\$58.48	\$58.48	\$58.48	\$58.48	\$0.00	\$2,769.86	\$0.00	\$2,769.86	\$1,898.89
1970	1974	1	\$143.98	\$143.98	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	1974	1	\$54.45	\$54.45	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	1974	1	\$103.30	\$103.30	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	1978	8	\$100.58	\$804.61	0.02	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	1978	1	\$173.02	\$173.02	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	1979	1	\$72.27	\$72.27	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	1979	1	\$230.35	\$230.35	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	1979	1	\$102.00	\$102.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	1979	1	\$76.50	\$76.50	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	1979	1	\$257.59	\$257.59	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	1980	1	\$48.76	\$48.76	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	1980	1	\$148.49	\$148.49	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	1981	1	\$191.56	\$191.56	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	1982	1	\$111.37	\$111.37	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	1982	1	\$416.50	\$416.50	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1970	1983	1	\$60.88	\$60.88	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Baruch College Water Utility
Continuing Plant Records

Asset	Year Booked	Dr	Unit Cost	Original Value	Depreciation Rate	03/04 Depreciation Current	Years Remaining	2004/2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Reserve Adjustment	2003/2004 Refurbishments	2003/2004 Balance Prior Refurb.	2003/2004 Loss on Refurbishment	2003/2004 Reserve Balance	03/04/2004 NBY
1970 DESK (E & J)	1983	1	\$193.54	\$193.54	0.1	2004	0	\$0.00	\$193.54	\$0.00			\$193.54	\$0.00	\$193.54	\$0.00
1970 MONROE CALCULATOR	1983	1	\$114.37	\$114.37	0.1	2004	0	\$0.00	\$114.37	\$0.00			\$114.37	\$0.00	\$114.37	\$0.00
1970 CALCULATOR (MONROE)	1984	1	\$190.49	\$190.49	0.1	2004	0	\$0.00	\$190.49	\$0.00			\$190.49	\$0.00	\$190.49	\$0.00
1970 MICRO FICHE READER/PRINTER	1984	1	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
1970 OFFICE PARTITIONS	1984	3	\$194.11	\$582.34	0.1	2004	0	\$0.00	\$579.87	\$0.00	\$862.00		\$182.81	\$0.00	\$193.87	\$0.00
1970 OFFICE PARTITIONS AND CUSTOMER I	1985	1	\$2,209.00	\$2,209.00	0.1	2004	0	\$0.00	\$2,199.87	\$0.00			\$2,199.87	\$0.00	\$2,199.87	\$0.00
1970 OFFICE CHAIRS SIDE ARM #G246	1986	2	\$129.95	\$259.90	0.1	2004	0	\$0.00	\$259.90	\$0.00			\$259.90	\$0.00	\$259.90	\$0.00
1970 CALCULATOR 2125	1987	2	\$149.00	\$298.00	0.1	2004	0	\$0.00	\$298.00	\$0.00			\$298.00	\$0.00	\$298.00	\$0.00
1970 CHAIR-STENO-PST STYLE	1987	2	\$149.00	\$298.00	0.1	2004	0	\$0.00	\$298.00	\$0.00			\$298.00	\$0.00	\$298.00	\$0.00
1970 DATA SOUTH 180 DD PRINTER	1987	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
1970 DUALITE BINDERS 8 X 1/2	1987	0	\$1,097.78	\$1,097.78	0.1	2004	0	\$0.00	\$987.96	\$0.00	\$684.67		\$1,097.95	(\$2.91)	\$1,095.04	\$0.00
1970 OFFICE PARTITIONS FRONT	1988	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
1970 40B EXTERNAL DISC DRIVE	1988	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
1970 EAM BACK-UP DRIVE SN 12708	1988	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
1970 LAISER WRITER SN 269896	1989	0	\$3,250.00	\$3,250.00	0.1	2004	0	\$0.00	\$3,250.00	\$0.00			\$3,250.00	\$0.00	\$3,250.00	\$0.00
1970 MAC PLUS W/EXCEL SOFTWARE SN DC	1989	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
1970 ADDS CRT SN 021112104072010	1989	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
1970 Cover and Skid	1989	1	\$583.93	\$583.93	0.1	2004	0	\$0.00	\$583.93	\$0.00			\$583.93	\$0.00	\$583.93	\$0.00
1970 Folding Table with 4 Each Folding	1989	1	\$127.00	\$127.00	0.1	2004	0	\$0.00	\$127.00	\$0.00			\$127.00	\$0.00	\$127.00	\$0.00
1970 GE Refrigerator Model TANSLB	1989	1	\$150.78	\$301.56	0.1	2004	0	\$0.00	\$301.56	\$0.00	\$597.50		\$301.56	\$0.00	\$301.56	\$0.00
1970 Lab Stool	1989	2	\$150.78	\$301.56	0.1	2004	0	\$0.00	\$301.56	\$0.00	\$597.50		\$301.56	\$0.00	\$301.56	\$0.00
1970 MS-DOS 32145 Compiler	1991	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$597.50		\$0.00	\$0.00	\$0.00	\$0.00
1970 Macintosh Classic Computer	1991	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$1,100.00		\$0.00	\$0.00	\$0.00	\$0.00
1970 Marintosh SE Computer	1991	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$1,200.00		\$0.00	\$0.00	\$0.00	\$0.00
1970 Micro Palm PC4000 Reader With Cradle	1991	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$7,094.02		\$0.00	\$0.00	\$0.00	\$0.00
1970 Monroe Calculator Model 3140	1991	1	\$156.00	\$156.00	0.1	2004	0	\$0.00	\$156.00	\$0.00	\$7,094.02		\$156.00	\$0.00	\$156.00	\$0.00
1970 Panasonic Microwave Oven	1991	1	\$157.00	\$157.00	0.1	2004	0	\$0.00	\$157.00	\$0.00			\$157.00	\$0.00	\$157.00	\$0.00
1970 Planicor Telephone/Answering	1991	1	\$95.78	\$95.78	0.1	2004	0	\$0.00	\$95.78	\$0.00			\$95.78	\$0.00	\$95.78	\$0.00
1970 Steelcase 60' Desk and Chair	1991	1	\$1,248.98	\$1,248.98	0.1	2004	0	\$0.00	\$1,248.98	\$0.00			\$1,248.98	\$0.00	\$1,248.98	\$0.00
1970 Steelcase Two Drawer Fkr	1991	1	\$2,840.86	\$2,840.86	0.1	2004	0	\$0.00	\$2,840.86	\$0.00			\$2,840.86	\$0.00	\$2,840.86	\$0.00
1970 Bookcase E&I #68412 TAN 1/2 COST	1992	1	\$290.55	\$290.55	0.1	2004	0	\$0.00	\$290.55	\$0.00			\$290.55	\$0.00	\$290.55	\$0.00
1970 CHAIR MANAGER E&I #45417IM	1992	1	\$122.95	\$122.95	0.1	2004	0	\$0.00	\$122.95	\$0.00			\$122.95	\$0.00	\$122.95	\$0.00
1970 IBM PS COMPUTER 1/2 COST	1992	1	\$511.00	\$511.00	0.1	2004	0	\$0.00	\$511.00	\$0.00			\$511.00	\$0.00	\$511.00	\$0.00
1970 OFFICE RENOVATION	1992	1	\$2,000.00	\$2,000.00	0.1	2004	0	\$0.00	\$2,000.00	\$0.00			\$2,000.00	\$0.00	\$2,000.00	\$0.00
1970 VERTICAL FILES E&I 1705HF	1992	7	\$27,836.07	\$27,836.07	0.1	2004	0	\$0.00	\$27,836.07	\$0.00	\$7,094.02		\$27,836.07	\$0.00	\$27,836.07	\$0.00
1970 ADT SECURITY SYSTEM	1993	1	\$112.00	\$112.00	0.1	2004	0	\$0.00	\$112.00	\$0.00			\$112.00	\$0.00	\$112.00	\$0.00
1970 DISK DRIVE	1993	1	\$418.78	\$418.78	0.1	2004	0	\$0.00	\$418.78	\$0.00			\$418.78	\$0.00	\$418.78	\$0.00
1970 OFFICE FURNITURE	1993	1	\$10,000.00	\$10,000.00	0.1	2004	0	\$0.00	\$10,000.00	\$0.00			\$10,000.00	\$0.00	\$10,000.00	\$0.00
1970 PANASONIC COPIER	1993	1	\$9,031.03	\$9,031.03	0.1	2004	0	\$0.00	\$9,031.03	\$0.00			\$9,031.03	\$0.00	\$9,031.03	\$0.00
1970 PANASONIC COPIER	1993	1	\$1,138.57	\$1,138.57	0.1	2004	0	\$0.00	\$1,138.57	\$0.00			\$1,138.57	\$0.00	\$1,138.57	\$0.00
1970 POSTURE CHAIR E & I	1993	2	\$289.00	\$578.00	0.1	2004	0	\$0.00	\$578.00	\$0.00			\$578.00	\$0.00	\$578.00	\$0.00
1970 SAFE DURALMAT	1993	1	\$547.50	\$547.50	0.1	2004	0	\$0.00	\$547.50	\$0.00			\$547.50	\$0.00	\$547.50	\$0.00
1970 VACUUM CLEANER ELECTROLUX	1993	1	\$284.98	\$284.98	0.1	2004	0	\$0.00	\$284.98	\$0.00			\$284.98	\$0.00	\$284.98	\$0.00
1970 PARTIAL PAYMENT BANNER CUSTOME	1994	0	\$29,500.00	\$29,500.00	0.1	2004	0	\$0.00	\$29,500.00	\$0.00			\$29,500.00	\$0.00	\$29,500.00	\$0.00
1970 POWER PC	1994	0	\$2,130.00	\$2,130.00	0.1	2004	0	\$0.00	\$2,130.00	\$0.00			\$2,130.00	\$0.00	\$2,130.00	\$0.00
1970 QUADRA 14" COLOR DISPLAY	1994	0	\$1,865.00	\$1,865.00	0.1	2004	0	\$0.00	\$1,865.00	\$0.00			\$1,865.00	\$0.00	\$1,865.00	\$0.00
1970 AIR CONDITIONER UPGRADE ON EX1S1	1995	0	\$2,250.00	\$2,250.00	0.1	2004	1	\$234.56	\$1,760.44	\$225.00			\$1,685.00	\$0.00	\$1,685.00	\$0.00
1970 PANASONIC COMMUNICATION	1995	0	\$0.00	\$0.00	0.1	2004	1	\$0.00	\$423.34	\$53.20	\$532.00		\$0.00	(\$53.46)	\$0.00	\$0.00
1970 FITNEY BOWES SPECTRUM INSERTINK	1995	1	\$12,834.00	\$12,834.00	0.1	2004	1	\$1,348.33	\$10,982.27	\$1,293.40			\$11,585.87	\$0.00	\$11,585.87	\$0.00
1970 TIMBUKTU ETHERWAY KIT FOR COM	1995	1	\$1,516.00	\$1,516.00	0.1	2004	1	\$158.04	\$1,206.96	\$151.80			\$1,357.96	\$0.00	\$1,357.96	\$0.00
1970 COMPUTER WORK STATION	1996	1	\$229.80	\$229.80	0.1	2004	2	\$22.98	\$159.85	\$27.82			\$182.94	\$0.00	\$182.94	\$0.00
1970 FAX MACHINE DMD 1452 1/2 COST	1998	1	\$106.47	\$106.47	0.1	2004	2	\$10.65	\$74.10	\$10.65			\$84.75	\$0.00	\$84.75	\$0.00
1970 LASER PRINTER	1995	1	\$902.71	\$902.71	0.1	2004	2	\$90.27	\$628.08	\$90.27			\$718.33	\$0.00	\$718.33	\$0.00

Berens College Water Utility
Combining Plant Records

Year Began	Asset	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004/2005		2003/2004		2002/2003		2001/2002		2003/2004 Retirements	2003/2004		2002/2003		2003/2004 Reserve Balance	6/30/2004 NBSV		
								Depreciation Expense	Balance	Depreciation Expense	Balance	Depreciation Expense	Balance	Depreciation Expense	Balance Prior		Losses on Retirement	Reserve Balance	Net					
1970	LINKBUILDER FMS 11 24 PORT HUB	1	\$633.00	\$633.00	0.1	2004	2	\$68.30	\$445.83	\$8.30	\$483.92	\$8.30	\$483.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$118.09		
1970	MICRO PRINT SERVER 10 BASE 2 POR	1	\$426.50	\$426.50	0.1	2004	2	\$42.65	\$286.74	\$42.65	\$289.39	\$42.65	\$286.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67.11	
1996	PANELS FOR OFFICE DESIGN	1	\$398.21	\$398.21	0.1	2004	2	\$39.82	\$277.65	\$39.82	\$318.87	\$39.82	\$277.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81.34	
1996	POWER PC	1	\$2,570.29	\$2,570.29	0.1	2004	2	\$257.03	\$1,788.29	\$257.03	\$2,045.32	\$257.03	\$1,788.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$524.87	
1997	RECEIPT PRINTERS 1/2 COST	1	\$388.12	\$388.12	0.1	2004	2	\$38.81	\$270.02	\$38.81	\$308.83	\$38.81	\$270.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79.29	
1997	PROGRAMMING HANDHELD COMPUTERS	1	\$1,097.50	\$1,097.50	0.1	2004	3	\$109.75	\$788.25	\$109.75	\$978.50	\$109.75	\$788.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$607.73	
1997	GATEWAY 2000 S5-166 LAPTOP COMPL	1	\$4,393.00	\$4,393.00	0.1	2004	3	\$439.30	\$2,617.14	\$439.30	\$3,964.44	\$439.30	\$2,617.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,396.56	
1999	Lernmark Optra S 125SN, SN 11TK029	1	\$492.00	\$492.00	0.1	2004	5	\$98.40	\$232.80	\$98.40	\$393.60	\$98.40	\$232.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$291.00	
1999	GateWay Computers and accessories	3	\$7,755.73	\$23,267.20	0.1	2004	5	\$4,636.32	\$6,306.88	\$4,636.32	\$23,267.20	\$4,636.32	\$6,306.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,633.60	
1999	HP Color Printers	2	\$762.99	\$1,525.98	0.1	2004	5	\$152.59	\$816.36	\$152.59	\$1,782.85	\$152.59	\$816.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$762.99	
1999	Office Furniture	1	\$7,141.41	\$7,141.41	0.1	2004	5	\$1,428.28	\$5,713.13	\$1,428.28	\$5,713.13	\$1,428.28	\$5,713.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,570.71	
1999	Iron Hand Held Computers	2	\$5,142.34	\$10,284.67	0.1	2004	5	\$2,057.06	\$6,170.55	\$2,057.06	\$8,277.61	\$2,057.06	\$6,170.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,142.34	
1999	2 CPU units SN 00129856 & 00129857	2	\$110,547.50	\$221,095.00	0.1	2004	5	\$22,109.50	\$195,975.50	\$22,109.50	\$195,975.50	\$22,109.50	\$195,975.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,773.75	
1998	Networking Keyboard 4840000	2	\$724.00	\$1,448.00	0.1	2004	5	\$144.80	\$1,148.80	\$144.80	\$1,148.80	\$144.80	\$1,148.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$724.00	
1998	File Cabinet to Mechanics Garage	2	\$1,449.00	\$2,898.00	0.1	2004	5	\$289.80	\$2,608.20	\$289.80	\$2,608.20	\$289.80	\$2,608.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,318.40	
1998	Office Furniture	1	\$582.00	\$582.00	0.1	2004	5	\$116.40	\$465.60	\$116.40	\$465.60	\$116.40	\$465.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$274.50	
2000	Lernmark Printer SN 1B1X448	1	\$2,785.77	\$2,785.77	0.1	2004	5	\$557.15	\$2,228.62	\$557.15	\$2,228.62	\$557.15	\$2,228.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,392.60	
2000	Lernmark Printer SN 11C2420	1	\$1,049.50	\$1,049.50	0.1	2004	6	\$174.92	\$874.58	\$174.92	\$874.58	\$174.92	\$874.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$419.80	
2000	TLP 451 Digital Projector SN 28968040	1	\$2,375.00	\$2,375.00	0.1	2004	7	\$371.25	\$1,733.75	\$371.25	\$1,733.75	\$371.25	\$1,733.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$628.70	
2001	Credit Card Terminal	1	\$305.00	\$305.00	0.1	2004	7	\$45.71	\$259.29	\$45.71	\$259.29	\$45.71	\$259.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$142.50	
2001	Core Receipt Printer	1	\$228.00	\$228.00	0.1	2004	7	\$32.57	\$195.43	\$32.57	\$195.43	\$32.57	\$195.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81.50	
2001	50% Dell Optiplex GX110 Computers	3	\$863.07	\$2,589.21	0.1	2004	7	\$276.02	\$1,837.17	\$276.02	\$1,837.17	\$276.02	\$1,837.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159.60	
2002	CSF Office Furniture Auctions	1	\$4,415.05	\$4,415.05	0.1	2004	8	\$551.88	\$3,863.17	\$551.88	\$3,863.17	\$551.88	\$3,863.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88.40	
1970	Dell Laptop T41-GT1962-12800-191-0820	1	\$2,322.00	\$2,322.00	0.1	2004	8	\$290.25	\$2,031.75	\$290.25	\$2,031.75	\$290.25	\$2,031.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,532.03
2003	50% - Lateral file Drawers and file Racks	1	\$489.51	\$489.51	0.1	2004	9	\$54.39	\$435.12	\$54.39	\$435.12	\$54.39	\$435.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,857.60
1970	50% - Laptops, Carving Cases, Computers	1	\$3,962.88	\$3,962.88	0.1	2004	9	\$439.65	\$3,523.23	\$439.65	\$3,523.23	\$439.65	\$3,523.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$440.56
2004	50% - Computers & Docking Stations	1	\$2,068.37	\$2,068.37	0.1	2004	10	\$206.84	\$1,861.53	\$206.84	\$1,861.53	\$206.84	\$1,861.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,566.69
2004	50% - Dell Latitude Computer	1	\$398.50	\$398.50	0.1	2004	10	\$39.85	\$358.65	\$39.85	\$358.65	\$39.85	\$358.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,094.37
1971	TRACTOR (LIFT) (CLARK)	0	\$0.00	\$0.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96.50	
1971	TRACTOR MOWER W/DISK & GRADE	0	\$0.00	\$0.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1971	DUMP TRUCK	0	\$15,791.13	\$15,791.13	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1989	1988 DODGE D-100 PICKUP	1	\$0.00	\$0.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1989	1988 DODGE D-100 PICKUP	1	\$0.00	\$0.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1989	1988 CHEVY PICKUP W/UTILITY BODY	0	\$0.00	\$0.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1990	1990 DODGE D-150 PICKUP W/PANEL	0	\$0.00	\$0.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1990	1989 DODGE D-150 PICKUP	0	\$0.00	\$0.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1991	DODGE D-150 Pickup	0	\$0.00	\$0.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1991	1992 CHEVY 1/2 TON PICKUP	1	\$11,778.00	\$11,778.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1993	1994 CASE 580 SUPER K LOADER BACJ	1	\$43,895.00	\$43,895.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1995	1995 CHEVY MODEL C1 500 1/2 TON	1	\$12,471.83	\$12,471.83	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1995	DUMP TRUCK REPAIRS TO EXISTING U	1	\$4,805.00	\$4,805.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2000	Dump Truck Bed	1	\$6,750.00	\$6,750.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1971	Chevy Pickup SN IGCEK4T1Y216820	1	\$18,365.00	\$18,365.00	0.2	2004	1	\$1,836.50	\$16,528.50	\$1,836.50	\$18,365.00	\$1,836.50	\$16,528.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,350.00	
2001	S-10 Pickup Truck SN-IGCCS14M818211	1	\$14,475.00	\$14,475.00	0.2	2004	1	\$1,447.50	\$13,027.50	\$1,447.50	\$14,475.00	\$1,447.50	\$13,027.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,400.00
2001	S-10 Pickup Truck SN-IGCCS14M818211	1	\$14,475.00	\$14,475.00	0.2	2004	2	\$2,895.00	\$11,580.00	\$2,895.00	\$14,475.00	\$2,895.00												

Berea College Water Utility
Continuing Plant Records

Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year Remaining	2004/2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal	2003/2004 Reimbursements	2003/2004 Reserve Prior Retirements	2003/2004 Reserve Balance	6/30/2004 NBV
1973	1973	0	\$0.00	\$0.00	0.1	2004	\$0.00	\$51.49	\$0.00	\$0.00	\$51.49	\$0.00	\$0.00	\$0.00
1973	1978	0	\$0.00	\$0.00	0.1	2004	\$0.00	\$30.00	\$0.00	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00
1973	1985	0	\$0.00	\$0.00	0.1	2004	\$0.00	\$206.95	\$0.00	\$0.00	\$206.95	\$0.00	\$0.00	\$0.00
1973	1987	1	\$3,221.25	\$3,221.25	0.1	2004	\$0.00	\$3,221.25	\$0.00	\$0.00	\$3,221.25	\$0.00	\$3,221.25	\$0.00
1973	1987	1	\$0.00	\$0.00	0.1	2004	\$0.00	\$1,590.00	\$0.00	\$0.00	\$1,590.00	\$0.00	\$1,590.00	\$0.00
1973	1987	1	\$1,215.00	\$1,215.00	0.1	2004	\$0.00	\$1,215.00	\$0.00	\$0.00	\$1,215.00	\$0.00	\$1,215.00	\$0.00
1973	1989	1	\$1,650.00	\$1,650.00	0.1	2004	\$0.00	\$1,650.00	\$0.00	\$0.00	\$1,650.00	\$0.00	\$1,650.00	\$0.00
1973	1989	1	\$971.67	\$971.67	0.1	2004	\$0.00	\$971.67	\$0.00	\$0.00	\$971.67	\$0.00	\$971.67	\$0.00
1973	1989	1	\$580.43	\$580.43	0.1	2004	\$0.00	\$580.43	\$0.00	\$0.00	\$580.43	\$0.00	\$580.43	\$0.00
1973	1989	1	\$164.50	\$164.50	0.1	2004	\$0.00	\$164.50	\$0.00	\$0.00	\$164.50	\$0.00	\$164.50	\$0.00
1973	1991	5	\$32.96	\$178.57	0.1	2004	\$0.00	\$371.57	\$0.00	\$0.00	\$371.57	\$0.00	\$371.57	\$0.00
1973	1991	2	\$178.57	\$357.14	0.1	2004	\$0.00	\$357.14	\$0.00	\$0.00	\$357.14	\$0.00	\$357.14	\$0.00
1973	1991	1	\$2,320.76	\$2,320.76	0.1	2004	\$0.00	\$2,320.76	\$0.00	\$0.00	\$2,320.76	\$0.00	\$2,320.76	\$0.00
1973	1991	1	\$318.55	\$318.55	0.1	2004	\$0.00	\$318.55	\$0.00	\$0.00	\$318.55	\$0.00	\$318.55	\$0.00
1973	1991	1	\$146.10	\$146.10	0.1	2004	\$0.00	\$146.10	\$0.00	\$0.00	\$146.10	\$0.00	\$146.10	\$0.00
1973	1991	1	\$737.01	\$737.01	0.1	2004	\$0.00	\$737.01	\$0.00	\$0.00	\$737.01	\$0.00	\$737.01	\$0.00
1973	1992	1	\$998.94	\$998.94	0.1	2004	\$0.00	\$998.94	\$0.00	\$0.00	\$998.94	\$0.00	\$998.94	\$0.00
1973	1992	1	\$520.00	\$520.00	0.1	2004	\$0.00	\$520.00	\$0.00	\$0.00	\$520.00	\$0.00	\$520.00	\$0.00
1974	1994	1	\$203.27	\$203.27	0.1	2004	\$0.00	\$203.27	\$0.00	\$0.00	\$203.27	\$0.00	\$203.27	\$0.00
1974	1994	1	\$72.00	\$72.00	0.1	2004	\$0.00	\$72.00	\$0.00	\$0.00	\$72.00	\$0.00	\$72.00	\$0.00
1974	1994	1	\$42.23	\$42.23	0.1	2004	\$0.00	\$42.23	\$0.00	\$0.00	\$42.23	\$0.00	\$42.23	\$0.00
1974	1994	1	\$1,996.25	\$1,996.25	0.1	2004	\$0.00	\$1,996.25	\$0.00	\$0.00	\$1,996.25	\$0.00	\$1,996.25	\$0.00
1974	1994	1	\$595.00	\$595.00	0.1	2004	\$0.00	\$595.00	\$0.00	\$0.00	\$595.00	\$0.00	\$595.00	\$0.00
1974	1994	0	\$0.00	\$0.00	0.1	2004	\$0.00	\$378.00	\$0.00	\$0.00	\$378.00	\$0.00	\$378.00	\$0.00
1974	1994	0	\$0.00	\$0.00	0.1	2004	\$0.00	\$1,330.18	\$0.00	\$0.00	\$1,330.18	\$0.00	\$1,330.18	\$0.00
1974	1994	0	\$0.00	\$0.00	0.1	2004	\$0.00	\$821.53	\$0.00	\$0.00	\$821.53	\$0.00	\$821.53	\$0.00
1974	1994	0	\$5,564.54	\$5,564.54	0.1	2004	\$0.00	\$5,564.54	\$0.00	\$0.00	\$5,564.54	\$0.00	\$5,564.54	\$0.00
1974	1994	1	\$18,948.93	\$18,948.93	0.1	2004	\$0.00	\$18,948.93	\$0.00	\$0.00	\$18,948.93	\$0.00	\$18,948.93	\$0.00
1974	1991	0	\$0.00	\$0.00	0.1	2004	\$0.00	\$900.00	\$0.00	\$0.00	\$900.00	\$0.00	\$900.00	\$0.00
1974	1991	0	\$0.00	\$0.00	0.1	2004	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
1974	1991	0	\$0.00	\$0.00	0.1	2004	\$0.00	\$1,006.24	\$0.00	\$0.00	\$1,006.24	\$0.00	\$1,006.24	\$0.00
1974	1991	0	\$0.00	\$0.00	0.1	2004	\$0.00	\$1,148.27	\$0.00	\$0.00	\$1,148.27	\$0.00	\$1,148.27	\$0.00
1974	1991	1	\$190.91	\$190.91	0.1	2004	\$0.00	\$190.91	\$0.00	\$0.00	\$190.91	\$0.00	\$190.91	\$0.00
1974	1991	1	\$7,780.76	\$7,780.76	0.1	2004	\$0.00	\$7,780.76	\$0.00	\$0.00	\$7,780.76	\$0.00	\$7,780.76	\$0.00
1974	1991	0	\$1,651.80	\$1,651.80	0.1	2004	\$0.00	\$1,651.80	\$0.00	\$0.00	\$1,651.80	\$0.00	\$1,651.80	\$0.00
1974	1994	0	\$526.00	\$526.00	0.1	2004	\$0.00	\$526.00	\$0.00	\$0.00	\$526.00	\$0.00	\$526.00	\$0.00
1974	1994	0	\$441.00	\$441.00	0.1	2004	\$0.00	\$441.00	\$0.00	\$0.00	\$441.00	\$0.00	\$441.00	\$0.00
1974	1994	1	\$2,597.00	\$2,597.00	0.1	2004	\$0.00	\$2,597.00	\$0.00	\$0.00	\$2,597.00	\$0.00	\$2,597.00	\$0.00
1974	1994	1	\$4,738.50	\$4,738.50	0.1	2004	\$0.00	\$4,738.50	\$0.00	\$0.00	\$4,738.50	\$0.00	\$4,738.50	\$0.00
1975	1969	1	\$698.93	\$698.93	0.1	2004	\$0.00	\$698.93	\$0.00	\$0.00	\$698.93	\$0.00	\$698.93	\$0.00
1975	1969	1	\$250.00	\$250.00	0.1	2004	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	\$0.00
1975	1976	1	\$2,735.99	\$2,735.99	0.1	2004	\$0.00	\$2,735.99	\$0.00	\$0.00	\$2,735.99	\$0.00	\$2,735.99	\$0.00
1975	1980	1	\$449.10	\$449.10	0.1	2004	\$0.00	\$449.10	\$0.00	\$0.00	\$449.10	\$0.00	\$449.10	\$0.00
1975	1982	1	\$13,234.56	\$13,234.56	0.1	2004	\$0.00	\$13,234.56	\$0.00	\$0.00	\$13,234.56	\$0.00	\$13,234.56	\$0.00
1975	1982	1	\$14,104.64	\$14,104.64	0.1	2004	\$0.00	\$14,104.64	\$0.00	\$0.00	\$14,104.64	\$0.00	\$14,104.64	\$0.00
1975	1984	0	\$0.00	\$0.00	0.1	2004	\$0.00	\$28,153.00	\$0.00	\$0.00	\$28,153.00	\$0.00	\$28,153.00	\$0.00
1975	1984	0	\$0.00	\$0.00	0.1	2004	\$0.00	\$1,344.00	\$0.00	\$0.00	\$1,344.00	\$0.00	\$1,344.00	\$0.00
1975	1985	1	\$0.00	\$0.00	0.1	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1975	1988	1	\$1,166.00	\$1,166.00	0.1	2004	\$0.00	\$1,166.00	\$0.00	\$0.00	\$1,166.00	\$0.00	\$1,166.00	\$0.00
1975	1989	1	\$685.00	\$685.00	0.1	2004	\$0.00	\$685.00	\$0.00	\$0.00	\$685.00	\$0.00	\$685.00	\$0.00
1975	1989	1	\$2,524.95	\$2,524.95	0.1	2004	\$0.00	\$2,524.95	\$0.00	\$0.00	\$2,524.95	\$0.00	\$2,524.95	\$0.00
1975	1990	1	\$1,799.00	\$1,799.00	0.1	2004	\$0.00	\$1,799.00	\$0.00	\$0.00	\$1,799.00	\$0.00	\$1,799.00	\$0.00
1975	1991	0	\$0.00	\$0.00	0.1	2004	\$0.00	\$912.33	\$0.00	\$0.00	\$912.33	\$0.00	\$912.33	\$0.00
1975	1991	0	\$0.00	\$0.00	0.1	2004	\$0.00	\$979.00	\$0.00	\$0.00	\$979.00	\$0.00	\$979.00	\$0.00
1975	1991	2	\$502.21	\$1,004.42	0.1	2004	\$0.00	\$1,004.42	\$0.00	\$0.00	\$1,004.42	\$0.00	\$1,004.42	\$0.00

Water Assets to be Sold

Berea College Water Utility
Continuing Plant Records

Acct#	Year Booked	City	Unit Cost	Original Value	Depreciation Rate	03/04 Depreciation Current Year	Years Remaining	2004-2005 Depreciation Expense	2003/2004 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal	2003/2004 Retirements	2003/2004 Balance Prior Retire. Losses	2003/2004 Loss on Retirement	2103/2004 Reserve Balance	6/30/2004 NYB
1975	1991		\$0.00	\$0.00	0.1	2004	0	\$0.00	\$764.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1975	1991		\$0.00	\$0.00	0.1	2004	0	\$0.00	\$420.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$420.00	\$0.00
1975	1992		\$4,305.00	\$4,305.00	0.1	2004	0	\$0.00	\$4,305.00	\$0.00	\$0.00	\$0.00	\$4,305.00	\$0.00	\$4,305.00	\$0.00
1975	1992		\$1,995.00	\$1,995.00	0.1	2004	0	\$0.00	\$1,995.00	\$0.00	\$0.00	\$0.00	\$1,995.00	\$0.00	\$1,995.00	\$0.00
1975	1992		\$3,469.00	\$3,469.00	0.1	2004	0	\$0.00	\$3,469.00	\$0.00	\$0.00	\$0.00	\$3,469.00	\$0.00	\$3,469.00	\$0.00
1975	1992		\$1,903.00	\$1,303.00	0.1	2004	0	\$0.00	\$1,303.00	\$0.00	\$0.00	\$0.00	\$1,303.00	\$0.00	\$1,303.00	\$0.00
1975	1992		\$0.00	\$0.00	0.1	2004	0	\$0.00	\$303.80	\$0.00	\$0.00	\$0.00	\$303.80	\$0.00	\$303.80	\$0.00
1975	1992		\$1,500.00	\$1,500.00	0.1	2004	0	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00
1975	1993		\$605.00	\$605.00	0.1	2004	0	\$0.00	\$387.90	\$0.00	\$0.00	\$0.00	\$387.90	\$0.00	\$605.00	\$0.00
1975	1993		\$137.99	\$137.99	0.1	2004	0	\$0.00	\$137.99	\$0.00	\$0.00	\$0.00	\$137.99	\$0.00	\$137.99	\$0.00
1975	1994		\$760.00	\$760.00	0.1	2004	0	\$0.00	\$694.00	\$76.00	\$0.00	\$0.00	\$76.00	\$0.00	\$760.00	\$0.00
1975	1995		\$1,221.44	\$1,221.44	0.1	2004	1	\$122.14	\$977.13	\$122.14	\$122.14	\$0.00	\$1,055.27	\$0.00	\$1,095.27	\$122.17
1975	1995		\$3,102.60	\$3,102.60	0.1	2004	1	\$310.26	\$2,482.08	\$310.26	\$310.26	\$0.00	\$2,792.34	\$0.00	\$2,792.34	\$310.26
1975	1996		\$3,374.18	\$3,374.18	0.1	2004	2	\$337.42	\$2,361.94	\$337.42	\$337.42	\$0.00	\$2,069.38	\$0.00	\$2,069.38	\$674.82
1975	1996		\$17,883.00	\$17,883.00	0.1	2004	2	\$1,788.30	\$12,518.10	\$1,788.30	\$1,788.30	\$0.00	\$14,306.40	\$0.00	\$14,306.40	\$3,576.60
1975	1997		\$0.00	\$0.00	0.1	2004	3	\$0.00	\$435.00	\$72.50	\$72.50	\$0.00	\$12,171.45	(\$217.45)	\$0.00	\$0.00
1975	1997		\$450.00	\$450.00	0.1	2004	3	\$45.00	\$270.00	\$45.00	\$45.00	\$0.00	\$1,487.50	\$0.00	\$315.00	\$135.00
1975	1997		\$2,495.00	\$2,495.00	0.1	2004	3	\$249.50	\$1,487.50	\$249.50	\$249.50	\$0.00	\$1,748.50	\$0.00	\$1,748.50	\$748.50
1975	1997		\$0.00	\$0.00	0.1	2004	3	\$0.00	\$1,275.00	\$42.50	\$42.50	\$0.00	\$1,037.50	(\$837.50)	\$0.00	\$0.00
1975	1997		\$1,079.19	\$1,079.19	0.1	2004	3	\$107.92	\$647.52	\$107.92	\$107.92	\$0.00	\$755.44	\$0.00	\$755.44	\$324.75
1975	1999		\$275.00	\$275.00	0.1	2004	4	\$27.50	\$137.50	\$27.50	\$27.50	\$0.00	\$165.00	\$0.00	\$165.00	\$110.00
1975	2000	Mower	\$1,854.50	\$1,854.50	0.1	2004	4	\$185.45	\$1,229.80	\$185.45	\$185.45	\$0.00	\$1,049.35	\$0.00	\$1,049.35	\$842.25
1975	2001	Mower	\$36,198.00	\$36,198.00	0.1	2004	4	\$3,619.80	\$26,198.80	\$3,619.80	\$3,619.80	\$0.00	\$32,818.60	\$0.00	\$32,818.60	\$25,338.60
1975	2001	Compressor	\$10,788.00	\$10,788.00	0.1	2004	7	\$1,078.80	\$1,078.80	\$1,078.80	\$1,078.80	\$0.00	\$3,230.40	\$0.00	\$3,230.40	\$7,557.60
1975	2001	Compressor	\$1,950.00	\$1,950.00	0.1	2004	7	\$195.00	\$83.00	\$195.00	\$195.00	\$0.00	\$45.00	\$0.00	\$45.00	\$105.00
1975	2003	Motor	\$15,050.00	\$15,050.00	0.1	2004	9	\$1,505.00	\$0.00	\$1,505.00	\$1,505.00	\$0.00	\$1,505.00	\$0.00	\$1,505.00	\$1,755.00
1975	2004	Trencher	\$1,283.40	\$1,283.40	0.1	2004	10	\$128.34	\$0.00	\$1,283.40	\$1,283.40	\$0.00	\$1,283.40	\$0.00	\$1,283.40	\$1,545.00
1976	1971	Antenna	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$12.00	\$0.00	\$12.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,283.40
1976	1978	Radio Station	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$1,287.12	\$0.00	\$1,287.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1976	1980	Radio	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$981.20	\$0.00	\$981.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1976	1982	Radio	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$1,188.00	\$0.00	\$1,188.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1976	1984	Radio	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$78.00	\$0.00	\$78.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1976	1986	Radio	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$2,666.80	\$0.00	\$2,666.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1976	1987	Radio	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$544.50	\$0.00	\$544.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1976	1987	Radio	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$1,180.00	\$0.00	\$1,180.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1976	1992	Radio	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$655.00	\$0.00	\$655.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1976	1995	Radio	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$57.50	\$57.50	\$57.50	\$0.00	\$0.00	(\$57.50)	\$0.00	\$0.00
1976	1995	Radio	\$0.00	\$0.00	0.1	2004	1	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	(\$1,000.00)	\$0.00	\$0.00
1976	2001	Radio System	\$28,696.20	\$28,696.20	0.1	2004	7	\$2,869.62	\$5,733.23	\$2,869.62	\$5,733.23	\$0.00	\$4,569.05	\$0.00	\$4,569.05	\$20,668.35
1976	2002	Radio System	\$1,815.42	\$1,815.42	0.1	2004	8	\$181.54	\$181.54	\$181.54	\$181.54	\$0.00	\$987.80	\$0.00	\$987.80	\$1,452.35
1976	2003	Radio System	\$9,678.00	\$9,678.00	0.1	2004	8	\$967.80	\$967.80	\$967.80	\$967.80	\$0.00	\$967.80	\$0.00	\$967.80	\$8,710.20
1976	1979	Radio System	\$694.99	\$694.99	0.1	2004	0	\$0.00	\$984.99	\$0.00	\$984.99	\$0.00	\$0.00	\$0.00	\$984.99	\$0.00
1976	1979	Radio System	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$50.45	\$0.00	\$50.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1976	1979	Radio System	\$127.42	\$127.42	0.1	2004	0	\$0.00	\$127.42	\$0.00	\$127.42	\$0.00	\$0.00	\$0.00	\$127.42	\$0.00
1977	1992	Program	\$2,819.00	\$2,819.00	0.1	2004	0	\$0.00	\$2,819.00	\$0.00	\$2,819.00	\$0.00	\$0.00	\$0.00	\$2,819.00	\$0.00
1977	1993	Program	\$5,098.55	\$5,098.55	0.1	2004	0	\$0.00	\$5,098.55	\$0.00	\$5,098.55	\$0.00	\$0.00	\$0.00	\$5,098.55	\$0.00
1977	1995	Program	\$3,778.27	\$3,778.27	0.1	2004	0	\$0.00	\$3,778.27	\$0.00	\$3,778.27	\$0.00	\$0.00	\$0.00	\$3,778.27	\$0.00
1977	1995	Program	\$4,850.00	\$4,850.00	0.1	2004	4	\$485.00	\$2,425.00	\$0.00	\$2,425.00	\$0.00	\$3,397.82	\$0.00	\$3,397.82	\$390.45
1977	1998	Program	\$1,855.00	\$1,855.00	0.1	2004	5	\$185.50	\$174.50	\$0.00	\$174.50	\$0.00	\$833.12	\$0.00	\$833.12	\$1,980.00

Berea College Water Utility
Continuing Plant Records

Acct#	Year Booked	City	Total Plant	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004/2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Reserve Adj.	2003/2004 Referrals Bal	2003/2004 Reserve Balance	2003/2004 Reserve Balance	2003/2004 Loss on Retirement	6/30/2004 NBV
					\$12,242,750.83				\$269,787.28	\$3,538,634.86	\$22,441.31		\$0.00	\$3,538,634.86	\$3,728,078.96	(\$4,573.83)	\$3,699,108.74

Berea College Water Utility
Continuing Plant Records

Acct#	Year Booked	City	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004/2005 Depreciation Expense	2003/2004 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Reserve Prior Rate Losses Retirement	2003/2004 Reserve Balance	6/30/2004 NBV
1963	1966	Birnamwoods		(\$2,590.00)	0.0154	2004	1	\$0.00	(\$2,579.89)	(\$0.01)		\$0.00	(\$2,590.00)	\$0.00
1963	1957	Hilcrest Subdivision		(\$405.14)	0.0154	2004	0	\$0.00	(\$405.13)	\$0.00		\$0.00	(\$405.13)	(\$0.01)
1963	1957	Hugh Byrd		(\$30.00)	0.0154	2004	0	\$0.00	(\$29.99)	\$0.00		\$0.00	(\$29.99)	(\$0.01)
1963	1960	Carmel Leadford		(\$12.50)	0.0154	2004	31	(\$4.81)	(\$17.30)	(\$4.81)		\$0.00	(\$22.11)	\$9.61
1963	1960	Malcolm William		(\$1,400.78)	0.0154	2004	31	(\$21.57)	(\$1,422.34)	(\$21.57)		\$0.00	(\$1,443.91)	\$43.13
1963	1960	Earlidge A.W.		(\$27.81)	0.0154	2004	31	(\$0.43)	(\$28.03)	(\$0.43)		\$0.00	(\$28.46)	\$0.65
1963	1961	Nasvash, Joe & Ann		(\$444.50)	0.0154	2004	32	(\$6.86)	(\$451.34)	(\$6.86)		\$0.00	(\$458.19)	\$13.69
1963	1961	Dawn, Blumberg Subdivision		(\$359.08)	0.0154	2004	0	\$0.00	(\$359.08)	\$0.00		\$0.00	(\$359.08)	\$0.00
1963	1961	Pitts, J. E.		(\$125.00)	0.0154	2004	0	\$0.00	(\$125.00)	\$0.00		\$0.00	(\$125.00)	\$0.00
1963	1961	Baker & Oliver Mountain View		(\$6,745.42)	0.0154	2004	0	\$0.00	(\$6,745.42)	\$0.00		\$0.00	(\$6,745.42)	\$0.00

Berea College Water Utility
Continuing Plant Records

Year Entered	Acc't	City	Unit Cost	03/04 Current Year	Years Remaining	2004/2005 Depreciation Expense	2003/2004 Depreciation Expense	2003/2004 Adjusted Retaining Bal.	2003/2004 Retirements	2003/2004 Balance Prior Retirements	2003/2004 Losses Retirement	2003/2004 Reserve Balance	6/30/2004 NBV
1962	1963 Williams, John												
1962	1963 Conn, Kenneth												
1962	1963 Johnson, Marshall												
1962	1963 West Side Baptist Church												
1962	1963 King, George												
1963	1963 Baker, Dr. J. C.												
1963	1963 Allen, Jesse & John B												
1963	1963 Ellen Heights, Hubert Smith												
1963	1963 Davis, Sam												
1963	1963 Morgan, Maggie												
1963	1963 Blackburn, Druker & Kearney												
1963	1963 Norwood Acres												
1964	1963 DuRow, Harrison												
1965	1963 Lunford and Oliver												
1966	1963 McKinley-Harrison Heirs												
1966	1963 Hughes, Bud												
1967	1963 Land and Homes, Inc. Churchill Ac.												
1967	1963 Shell Oil Company												
1968	1963 DX Standard and G. Bryant												
1968	1963 Williams, John												
1968	1963 Bera Ind. & Development Corp												
1968	1963 Pennington Trailer Court												
1969	1963 Pennington Trailer Court												
1969	1963 Bowman Trailer Park												
1969	1963 Phillips Street Extended												
1970	1963 Alva Pullis Trailer Park												
1970	1963 Holt Goodrich-Raucher Lane												
1970	1963 B. L. Williams Oak Park Subdivision												
1970	1963 Log Properties												
1971	1963 Gladys Marcy - D. L. Realty												
1971	1963 Donald E. Bewley, Churchill Road												
1972	1963 Duke Powell 1016												
1972	1963 Bowman Trailer Court												
1972	1963 Padon of Housing												
1973	1963 Rosebush Acres I												
1973	1963 Pennington Bros. - Bond St												
1973	1963 Apple Grove Subdivision #1												
1973	1963 M. C. Hughes												
1973	1963 Jesse Gabbard												
1973	1963 Donald Philip's Trailer Park												
1973	1963 Cecil Byrd												
1973	1963 Boone Sq. Southernland												
1973	1963 Apple Grove Subdivision #2												
1974	1963 City of Berea												
1974	1963 Geraldine Sarran												
1974	1963 Berea Golf Club												
1974	1963 Philip's Trailer Court												
1974	1963 Glenn Wiles Trailer Court												
1974	1963 Rosebush, Inc. II-Lots 37-106												
1974	1963 Jack Hall												
1975	1963 Consolidated Development, Inc.												
1975	1963 John Allen												
1975	1963 Boone Square II												
1975	1963 Pennington Brothers Madison St												
1975	1963 Howe Associates												

Berea College Water Utility
Continuing Plant Records

Year Booked	Year	City	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year	Years Remaining	2004/2005 Depreciation Expense	2003/2004 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Retirements	2003/2004 Balance Prior Retir. Losses	2003/2004 Loss on Retirement	2003/2004 Reserve Balance	6/30/2004 NBV
1976	1983	James Miller		(\$4,948)	0.0154	2004	47	\$0.00	(\$4,948)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,948)	\$0.00
1977	1983	Apple Grove IV		\$0.00	0.0154	2004	47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1977	1983	KY Diversified Development, Inc		(\$64,031)	0.0154	2004	48	(\$9,677)	(\$167,841)	(\$9,677)	(\$167,841)	\$0.00	(\$167,841)	\$0.00	(\$167,841)	(\$167,841)
1977	1983	Combs & Hedden LTD		(\$9,207.13)	0.0154	2004	48	(\$1,417.79)	(\$2,298.84)	(\$1,417.79)	(\$2,298.84)	\$0.00	(\$2,298.84)	\$0.00	(\$2,298.84)	(\$2,298.84)
1978	1983	Robert Locker Bldg. Cont. Ridgewood Ave		(\$324,966)	0.0154	2004	49	(\$5,068)	(\$60,971)	(\$5,068)	(\$60,971)	\$0.00	(\$60,971)	\$0.00	(\$60,971)	(\$60,971)
1978	1983	McKew, H.C. - Wallington Road		(\$2,201,591)	0.0154	2004	49	(\$34,831)	(\$352,449)	(\$34,831)	(\$352,449)	\$0.00	(\$352,449)	\$0.00	(\$352,449)	(\$352,449)
1978	1983	Williams Evelyn		(\$344,961)	0.0154	2004	49	(\$5,377)	(\$60,569)	(\$5,377)	(\$60,569)	\$0.00	(\$60,569)	\$0.00	(\$60,569)	(\$60,569)
1978	1983	Roger D. Hammon Sec 1		(\$1,396,241)	0.0154	2004	49	(\$21,041)	(\$213,603)	(\$21,041)	(\$213,603)	\$0.00	(\$213,603)	\$0.00	(\$213,603)	(\$213,603)
1979	1983	Southern MDSN Land Co		(\$6,013.39)	0.0154	2004	50	(\$924.86)	(\$1,727.71)	(\$924.86)	(\$1,727.71)	\$0.00	(\$1,727.71)	\$0.00	(\$1,727.71)	(\$1,727.71)
1980	1983	Roseblawn III		\$0.00	0.0154	2004	50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1980	1983	Roseblawn III		(\$20,787.08)	0.0154	2004	50	\$0.00	(\$4,157.65)	\$0.00	(\$4,157.65)	\$0.00	(\$4,157.65)	\$0.00	(\$4,157.65)	(\$4,157.65)
1980	1983	Kenneth Cummins - refer to Don Bowley letter		(\$6,633.92)	0.0154	2004	51	(\$1,021.16)	(\$1,328.49)	(\$1,021.16)	(\$1,328.49)	\$0.00	(\$1,328.49)	\$0.00	(\$1,328.49)	(\$1,328.49)
1981	1983	Oliver, L.M. - Silver Creek Acres		(\$2,065.14)	0.0154	2004	51	(\$321.11)	(\$417.44)	(\$321.11)	(\$417.44)	\$0.00	(\$417.44)	\$0.00	(\$417.44)	(\$417.44)
1981	1983	Hammon Court Roger Hammon Section II		(\$99,611)	0.0154	2004	52	(\$1,071)	(\$12,85)	(\$1,071)	(\$12,85)	\$0.00	(\$12,85)	\$0.00	(\$12,85)	(\$12,85)
1981	1983	Grace Caffey - Route #3		(\$951,699)	0.0154	2004	52	(\$13,12)	(\$157,421)	(\$13,12)	(\$157,421)	\$0.00	(\$157,421)	\$0.00	(\$157,421)	(\$157,421)
1982	1983	Hill & Dale - Stephenson		(\$225,995)	0.0154	2004	53	(\$3,48)	(\$38,28)	(\$3,48)	(\$38,28)	\$0.00	(\$38,28)	\$0.00	(\$38,28)	(\$38,28)
1982	1983	Robbinwood I, II, III, S.D.L. Builders		\$0.00	0.0154	2004	53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1982	1983	Robbinwood IV, S.D.L.		\$0.00	0.0154	2004	53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1983	1983	Braeburn Subdivision - Sun-Hray		\$0.00	0.0154	2004	54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1983	1983	Cummins Truck Wash		(\$408,48)	0.0154	2004	54	(\$6,26)	(\$82,80)	(\$6,26)	(\$82,80)	\$0.00	(\$82,80)	\$0.00	(\$82,80)	(\$82,80)
1983	1983	Suncrest - Robert Locker		(\$1,599.73)	0.0154	2004	54	(\$24.62)	(\$246.20)	(\$24.62)	(\$246.20)	\$0.00	(\$246.20)	\$0.00	(\$246.20)	(\$246.20)
1984	1983	Hammon Court - Roger Hammon, Section II		(\$395,611)	0.0154	2004	55	(\$6,09)	(\$84,81)	(\$6,09)	(\$84,81)	\$0.00	(\$84,81)	\$0.00	(\$84,81)	(\$84,81)
1984	1983	L75 Plaza Combs & Williams		(\$7,308,46)	0.0154	2004	55	(\$112,55)	(\$1,012,55)	(\$112,55)	(\$1,012,55)	\$0.00	(\$1,012,55)	\$0.00	(\$1,012,55)	(\$1,012,55)
1984	1983	Emergence Hoag Apartments - S. Carne		(\$119,311)	0.0154	2004	55	(\$1,84)	(\$16,56)	(\$1,84)	(\$16,56)	\$0.00	(\$16,56)	\$0.00	(\$16,56)	(\$16,56)
1984	1983	Dreaser Ind. Hammon Road		(\$5,766,03)	0.0154	2004	55	(\$88,80)	(\$798,16)	(\$88,80)	(\$798,16)	\$0.00	(\$798,16)	\$0.00	(\$798,16)	(\$798,16)
1987	1983	RA Williams		\$0.00	0.0154	2004	56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1987	1983	Berea Industrial Park		(\$161,890,00)	0.0154	2004	56	(\$2,493.11)	(\$34,903.51)	(\$2,493.11)	(\$34,903.51)	\$0.00	(\$34,903.51)	\$0.00	(\$34,903.51)	(\$34,903.51)
1988	1983	Owen Barnes Subd		\$0.00	0.0154	2004	56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1991	1983	Seabury Project Water Line Relocation		(\$47,255.75)	0.0154	2004	56	(\$727.74)	(\$8,621.92)	(\$727.74)	(\$8,621.92)	\$0.00	(\$8,621.92)	\$0.00	(\$8,621.92)	(\$8,621.92)
1995	1983	Seabury Project Water Line Relocation		(\$3,672,84)	0.0154	2004	56	(\$56,58)	(\$452,46)	(\$56,58)	(\$452,46)	\$0.00	(\$452,46)	\$0.00	(\$452,46)	(\$452,46)
1995	1983	Powell St Fire Hydrant W05-81		(\$1,171,84)	0.0154	2004	56	(\$18,05)	(\$144,411)	(\$18,05)	(\$144,411)	\$0.00	(\$144,411)	\$0.00	(\$144,411)	(\$144,411)
1996	1983	Memo to Correct Act. Error on Ind Park Cr		\$1,295.62	0.0154	2004	57	\$19,85	\$139,65	\$19,85	\$139,65	\$0.00	\$139,65	\$0.00	\$139,65	\$139,65
1997	1983	Roger Hammon		(\$282,76)	0.0154	2004	58	(\$4,35)	(\$24,35)	(\$4,35)	(\$24,35)	\$0.00	(\$24,35)	\$0.00	(\$24,35)	(\$24,35)
1997	1983	Phillip Hammon		(\$1,896.35)	0.0154	2004	58	(\$28,20)	(\$282,20)	(\$28,20)	(\$282,20)	\$0.00	(\$282,20)	\$0.00	(\$282,20)	(\$282,20)
1997	1983	Berea Hospital		(\$1,098,78)	0.0154	2004	58	(\$65,28)	(\$775,28)	(\$65,28)	(\$775,28)	\$0.00	(\$775,28)	\$0.00	(\$775,28)	(\$775,28)
1997	1983	Envo Lodge		(\$4,568,61)	0.0154	2004	58	(\$70,36)	(\$422,16)	(\$70,36)	(\$422,16)	\$0.00	(\$422,16)	\$0.00	(\$422,16)	(\$422,16)
1997	1983	Memo to Correct Act. Error on Suncrest R		(\$1,485.00)	0.0154	2004	58	\$2,86	\$17,16	\$2,86	\$17,16	\$0.00	\$17,16	\$0.00	\$17,16	\$17,16
2000	1983	RD Hammon		(\$1,482.30)	0.0154	2004	58	\$2,86	\$17,16	\$2,86	\$17,16	\$0.00	\$17,16	\$0.00	\$17,16	\$17,16
2000	1983	Pharade View		(\$1,788.53)	0.0154	2004	61	(\$22,83)	(\$98,49)	(\$22,83)	(\$98,49)	\$0.00	(\$98,49)	\$0.00	(\$98,49)	(\$98,49)
2000	1983	B&B Trucking		(\$4,816.66)	0.0154	2004	61	(\$74,54)	(\$82,82)	(\$74,54)	(\$82,82)	\$0.00	(\$82,82)	\$0.00	(\$82,82)	(\$82,82)
2000	1983	Suncrest II		(\$4,885,90)	0.0154	2004	61	(\$74,17)	(\$222,51)	(\$74,17)	(\$222,51)	\$0.00	(\$222,51)	\$0.00	(\$222,51)	(\$222,51)
2000	1983	DOT KY 505		(\$345,685,90)	0.0154	2004	61	(\$5,358,96)	(\$225,72)	(\$5,358,96)	(\$225,72)	\$0.00	(\$225,72)	\$0.00	(\$225,72)	(\$225,72)
2001	1983	Wendell Combs		(\$3,333,34)	0.0154	2004	62	(\$5,358,96)	(\$10,016,86)	(\$5,358,96)	(\$10,016,86)	\$0.00	(\$10,016,86)	\$0.00	(\$10,016,86)	(\$10,016,86)
2004	1983	Berea College - Elm Village		(\$8,887,85)	0.0154	2004	65	(\$87,13)	(\$164,26)	(\$87,13)	(\$164,26)	\$0.00	(\$164,26)	\$0.00	(\$164,26)	(\$164,26)
2004	1983	Suncrest Meadows II		(\$3,956,47)	0.0154	2004	65	(\$60,16)	\$0.00	(\$60,16)	\$0.00	\$0.00	\$0.00	\$0.00	(\$60,16)	(\$60,16)
				(\$756,012.19)				(\$11,144.18)	(\$102,157.35)	(\$10,990.07)	\$0.00	\$0.00	(\$113,107.42)	\$0.00	(\$113,107.42)	(\$622,904.77)

Water Assets to be Sold is

Berea College Water Utility
Continuing Plant Records

Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year	Years Remaining	2004/2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal	2003/2004 Restatement	2003/2004 Balance Prior Retire. Losses	2003/2004 Loss on Retirement	2003/2004 Reserve Balance	6/30/2004 NBV
1987 Kayla View Ted Combs	1998			(\$1,087.71)	0.02	2004	45	(\$21.95)	(\$87.80)	(\$21.95)	\$0.00		(\$109.75)	\$0.00	(\$109.75)	(\$987.96)
1987 Prinnacle View Daniel Frelich	1999			(\$5,024.62)	0.02	2004	45	(\$100.49)	(\$401.96)	(\$100.49)	\$0.00		(\$502.45)	\$0.00	(\$502.45)	(\$4,522.17)
1967 Whapping Oaks Jack Farmer	2000			(\$14,418.50)	0.02	2004	46	(\$86.37)	(\$665.11)	(\$86.37)	\$0.00		(\$425.90)	\$0.00	(\$425.90)	(\$13,992.60)
1967 Wendell Combs	2001			(\$1,006.64)	0.02	2004	47	(\$20.13)	(\$40.26)	(\$20.12)	\$0.00		(\$1,153.46)	\$0.00	(\$1,153.46)	(\$13,265.02)
1967 Anison Center (Berea College)	2002			(\$4,293.11)	0.02	2004	48	(\$85.90)	(\$85.90)	(\$85.90)	\$0.00		(\$90.38)	\$0.00	(\$90.38)	(\$946.26)
				(\$30,111.59)				(\$622.22)	(\$1,822.55)	(\$622.21)	\$0.00		(\$171.60)	\$0.00	(\$171.60)	(\$4,123.31)
				\$11,576,537.35				\$258,040.86	\$3,432,654.85	\$260,888.03	\$0.00		(\$2,424.76)	\$0.00	(\$2,424.76)	(\$27,688.03)
											\$0.00		\$3,613,546.18	(\$4,573.83)	\$3,618,972.01	\$7,958,517.34

Berara College Water Utility
Continuing Plant Records

Acct#	Year Booked	Unit Cost	Original Value	Depreciation Rate	Current Year	Year's Remaining	2004/2005 Depreciation Expense	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal	2003/2004 Reserve Balance Prior Retirements	2003/2004 Reserve Balance Prior Retire. Losses	2003/2004 Loss on Retirement	2003/2004 Reserve Balance	6/30/2004 RBY
1852 304.2 Pumping Plant			\$2,259,956.46	1.00%			\$45,199.92	\$45,199.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,654,400.06
1863 304.3 Treatment Plant			\$26,991.04	1.64%			\$399.82	\$399.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,983.66
1865 305 1 Collecting & Impoundment			\$47,784.76	2.03%			\$973.31	\$973.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,737.01
1866 308 1 Supply Main			\$973,887.26	2.85%			\$14,776.15	\$14,881.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$558,444.72
1927 310.1 Power Generation Equip			\$0.00	2.59%			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1868 311.1 Pumping Equipment			\$296,869.44	2.00%			\$6,774.23	\$6,774.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$130,244.27
1956 320.1 Water Treatment Equip			\$1,652,214.22	2.60%			\$41,330.36	\$47,437.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,437,936.88
1960 320.1 Water Treatment Equip			\$211,897.05	2.50%			\$7,799.94	\$7,799.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$173,405.08
1862 331.1 Transmission			\$4,690,373.99	1.54%			\$69,285.57	\$1,002,053.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,489,245.54
1863 331.2 Capital Contribution			\$736,012.19	1.54%			\$11,444.18	(\$102,157.35)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$822,964.77)
1964 333.3 Services			\$880,001.54	2.12%			\$18,471.98	\$235,859.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$926,314.26
1967 335.1 Hyd. Capital Contrib			\$63,924.46	2.59%			\$6,524.66	\$31,006.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,760.24
1968 335.1 Hydrants			(\$36,111.99)	2.09%			(\$602.22)	(\$1,822.55)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,424.76)
1970 340.1 Office Furniture & Equip			\$318,083.95	2.00%			\$6,391.91	\$66,662.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$27,986.83)
1971 341.1 Transportation Equip			\$24,308.37	20.00%			\$11,833.06	\$65,883.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$223,127.83
1972 342.1 Store Equipment			\$215,590.06	20.00%			\$25,391.80	\$25,391.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,389.64
1973 343.1 Tools Shop & Garage Equip			\$638.40	10.00%			\$0.00	\$2,084.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69,538.20
1974 344.1 Laboratory Equip			\$13,301.35	10.00%			\$0.00	\$16,384.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1975 345.1 Power Operated Equip			\$45,282.19	10.00%			\$733.55	\$45,707.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1976 346.1 Communication Equip			\$130,801.69	10.00%			\$5,718.46	\$19,153.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,503.15
1977 347.1 Misc. Equipment			\$40,159.62	10.00%			\$4,198.40	\$16,829.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,507.95
			\$19,593.23	10.00%			\$1,060.85	\$15,297.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,228.80
			\$11,576,637.35				\$268,040.86	\$3,432,654.95	\$0.00	\$79,697.80	\$3,613,546.16	(\$4,573.83)	\$3,616,120.01	\$7,958,517.34
							Monthly Change:	\$22,703.44						
								(\$978.67)						
								\$21,740.76						

Exhibit "B"

Water Utility Easements, Rights of Way and Other Interests in Real Property

To be supplied at closing.

Exhibit "C"

Water System Accounts Receivable

The actual listing of water system accounts receivable will be supplied at closing. College's spreadsheet entitled "Utility Working Capital" is attached and reflects the water system accounts receivable as of June 30, 2004.

Utility Working Capital

	June 30, 2004		
	Electric Utility	Water Utility	Total
CURRENT ASSETS			
Accounts receivable	552,278	219,410	771,688
Inventories	443,454	97,975	541,429
	995,732	317,385	1,313,117
CURRENT LIABILITIES			
Accounts payable	\$ 8,042	\$ 1,367	\$ 9,409
Deposits for line extensions	50	154,033	154,083
Service connection deposits	95,001	30,560	125,561
Misc. accrued liabilities	-	4,121	4,121
	103,093	190,081	293,174

Exhibit "D"
Water Withdrawal Agreement

WATER WITHDRAWAL AGREEMENT

THIS WATER WITHDRAWAL AGREEMENT (the "Agreement") is made and entered into as of the date last set forth below, between BEREА COLLEGE, a Kentucky non-profit corporation, with its principal office located at Lincoln Hall, 101 Chestnut Street, Berea, Kentucky 40404 (the "Licensor"); and the CITY OF BEREА, a Kentucky municipal corporation, with its principal office located at Berea City Hall, 212 Chestnut Street, Berea, Kentucky 40403 (the "Licensee").

WHEREAS, the Licensor presently owns and operates a water treatment and distribution system that serves the general public in the City of Berea, Kentucky and environs.

WHEREAS, the Licensor and Licensee have entered into a Utility Asset Purchase Agreement of even date herewith (the "Purchase Agreement"), concerning the purchase by the Licensee of certain assets from the Licensor necessary to operate the water treatment and distribution system; and

WHEREAS, Licensee and Licensor desire to enter into this Agreement which is referenced as an exhibit to the Purchase Agreement in order to provide for the source of supply of raw, untreated water for the water treatment and distribution system being acquired by the Licensee.

NOW, THEREFORE, in consideration of the mutual agreements contained in this agreement, and intending to be legally bound, the Licensee and Licensor hereby agree as follows:

1. **AGREEMENT FOR WITHDRAWAL OF WATER.** Upon the terms and subject to the conditions contained herein including water availability, Licensor hereby assigns and grants Licensee an exclusive license to withdraw raw, untreated water ("Raw Water") from the Reservoirs hereinafter described in such quantities as the Licensee may require up to and including a maximum withdrawal of 4,000,000 gallons of Raw Water per day with the exception that the Licensee's withdrawals may exceed this daily limitation by as much as 10% on any given day for not more than 60 days during any calendar year. Subject to the foregoing, Licensee agrees to utilize the Reservoirs as its exclusive source of untreated water except to the extent that Licensee has excess requirements which cannot be satisfied by withdrawals from the Reservoirs.



2. **SOURCES OF RAW WATER.** The Raw Water being provided under this Agreement shall be sourced from Owsley Fork Lake, Cowbell Lake, Lower and Upper Silver Creek Lakes (the "Reservoirs"), all of which Reservoirs which are owned by the Licensor and located in either Jackson or Madison Counties, Kentucky.

3. **WITHDRAWAL OF RAW WATER.** Subject to the remaining provisions of this Agreement, the Licensee shall be solely responsible for the manner and processes by which Raw Water is withdrawn from each of the Reservoirs into the pumping and transmission system being conveyed to the Licensee under the terms of the Purchase Agreement.

4. **MEASUREMENT OF WITHDRAWALS.** The volume of Raw Water withdrawn by the Licensee from the Reservoirs pursuant to this Agreement shall be measured by the Licensee at the inbound metering system ("Raw Water Meter") located at the water treatment facility ("Water Plant") operated by the Licensee. The Licensee shall maintain detailed records of the daily, monthly and yearly quantities of Raw Water being withdrawn under this Agreement and shall remit such information to the Licensor on a monthly basis. Licensor shall be periodically entitled to (i) access the Water Plant and the Raw Water Meter for the purpose of monitoring and testing the accuracy of the Raw Water Meter, and (ii) inspect the records of the Licensee concerning the volumes of Raw Water entering the Water Plant and volumes of treated water being discharged by the Water Plant.

5. **MAINTENANCE OF RESERVOIRS.** The Licensee shall have the sole responsibility to operate and maintain the Reservoirs as well as all of the equipment located at or upon the Reservoirs for the duration of this Agreement, including any Additional Term. The Licensee shall have the sole responsibility for compliance with all state or federal laws and regulations as well as the determinations of any state and federal agencies having regulatory authority with respect to the maintenance and operation of the Reservoirs. Licensee shall have the right and authority to take necessary and reasonable action, consistent with this Agreement, to safeguard the water supply at the Reservoirs, including applying for grants and other assistance from state and federal authorities.

6. **MAINTENANCE OF DAMS.** The Licensee shall have the sole responsibility to operate and maintain all of the dams impounding the Reservoirs (the "Dams") for the duration of this Agreement, including any Additional Term. Licensee shall have the sole responsibility for compliance with all applicable state and federal laws and regulations as well as the determinations of any state and federal agencies having regulatory authority with respect to the maintenance and operation of the Dams.

7. **USE OF WATERSHEDS.** The Licensor shall continue to have the exclusive use and enjoyment of all of the real property owned by Licensor which constitutes a portion of the watersheds for each of the Reservoirs (the "Watersheds"); however, the Licensor shall only use the Watersheds in a manner consistent with maintaining water quality at the Reservoirs and as otherwise required by any state and federal laws which may be applicable to public water supply watersheds. In addition, Licensor expressly retains the right to access, use and timber the Watersheds and to access and use the surface area of the Reservoirs subject to compliance with all applicable state and federal laws and regulations and in a manner consistent with maintaining water quality at the Reservoirs and to comply with good forest husbandry in order to preserve and protect the integrity of the Watersheds and Reservoirs.

8. **NON-EXCLUSIVE RIGHT OF ENTRY AND ACCESS.** The Licensee shall have a non-exclusive right of entry and access utilizing existing roadways and access routes to and upon the Dams and Reservoirs for the sole purposes of pumping, withdrawing, testing, treating, collecting or otherwise utilizing the Raw Water being made available hereunder and for purposes of operating and maintaining the Dams and Reservoirs.

9. **WATER LICENSE FEE.** In consideration of the rights being conferred to the Licensee under this Agreement, the Licensee shall pay to the Licensor a license fee (the "Water License Fee") during each year of the Initial Term and any Additional Term of this Agreement.

(a) During the Initial Term, the Water License Fee shall be calculated at the rate of \$0.14 per 1000 gallons for the first 1,000,000,000 gallons of Raw Water and at the rate of \$0.15 per 1000 gallons of any additional Raw Water withdrawn each calendar year from the Reservoirs up to the maximum withdrawals permitted by this Agreement (the foregoing are collectively referred to as the

"Base Rates"). Provided, however, in the event that Licensee subsequently enacts a general system-wide rate increase for some or all water subscribers and is able to recover the increased Base Rates in the Licensee's rates to its customers, the Base Rates shall also increase by the same percentage as the overall percentage increase in Licensee's annual water revenues considering Licensee's annual usage. Notwithstanding the foregoing, in no event shall the Base Rates increase during the period from January 1, 2005 through December 31, 2009. The Base Rates shall not increase by more than \$0.01 per 1000 gallons for the period beginning January 1, 2010 through December 31, 2014, nor shall the Base Rates increase by the greater of: \$0.02 per 1000 gallons for the period running from January 1, 2015 through December 31, 2019 (or) \$0.03 per 1000 gallons for the entire period from January 1, 2010 through December 31, 2019. By operation of the foregoing, the Licensee shall not pay more than \$140,000 for the first 1,000,000,000 gallons of Raw Water withdrawn annually during each of the years beginning January 1, 2005 and ending December 31, 2009 nor shall the Base Rates increase except as otherwise provided in this Agreement. Substantial capital expenditures by the Licensee included in the rate base for water subscribers that are improvements or additions to the existing Dams, Reservoirs, and Water Plant shall be excluded from any recalculation of the Base Rates. [REVISED TO CORRECT TYPOGRAPHICAL ERROR - 6.18.04 @ 5:30 P.M.]

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(b) In the event the Licensee elects to extend this Agreement for an Additional Term, the parties shall renegotiate the Water License Fee prior to the commencement of the Additional Term taking into account all factors for both Licensee and Licensor.

(c) The Water License Fee shall be remitted by Licensor to Licensee on a monthly basis within thirty (30) days of the end of each calendar month for the duration of this Agreement.

10. **TERM AND EXTENSION.** The initial term of this Agreement (the "Initial Term") shall be for a period of sixty (60) years, commencing with the actual Closing Date hereunder. Upon written notice by Licensee to Licensor not more than eighteen (18) months and not less than twelve (12) months prior to the expiration of the Initial Term in the manner provided herein, this Agreement may be extended for one (1) additional term of twenty (20) years (the "Additional Term") on the same terms and

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conditions as provided in this Agreement except that the Water License Fee shall be renegotiated as provided in Section 9(b) above.

11. **LICENSEE'S REPRESENTATIONS AND WARRANTIES.** Licensee represents and warrants to Licensor, both as of the date of this Agreement and as of the Closing Date under the Utility Asset Purchase Agreement, as follows:

(a) Licensee is a Kentucky municipal corporation and city of the fourth class, duly organized, validly existing in good standing, and operating under Chapter 81 of the Kentucky Revised Statutes.

(b) Licensee has the full right, power and authority to execute and deliver this Agreement, to purchase the Raw Water described in this Agreement, and to carry out Licensee's obligations under this Agreement.

(c) The execution, delivery and performance of this Agreement have been (or will be as of the Closing Date) duly authorized by all necessary action of Licensee and this Agreement constitutes the valid and binding obligation of Licensee, enforceable against the Licensee in accordance with its terms.

(d) Neither the execution and delivery of this Agreement, nor the performance of Licensee's obligations hereunder will (i) violate any provision of any governing instrument of Licensee, (ii) violate or breach any term of or provision of, or constitute a default or accelerate the performance required under, any indenture, mortgage, deed of trust, security agreement, loan agreement or contract to which Licensee is a party or by which its assets are bound, or (iii) violate any statute, law, judgment, decree, order, regulation or rule of any federal, state, or other governmental unit with authority over Licensee.

(e) The Licensee has undertaken its own inquiry, investigation and due diligence into the matters which are the subject of this Agreement. The Licensee has decided to undertake the transaction contemplated by this Agreement in full and complete reliance on its own inquiry, investigation and due diligence as well as its own judgment.

12. **LICENSOR'S REPRESENTATIONS AND WARRANTIES.** Licensor represents and warrants to the Licensee, both as of the date of this Agreement and as of the Closing Date, as follows:

(a) Licensor is a non-profit corporation duly organized and validly existing in good standing under the laws of the Commonwealth of Kentucky and has adequate corporate power to carry out its obligations under this Agreement.

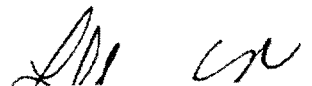
(b) The Licensor is the true and lawful owner of the Dams, Reservoirs and Watersheds described in this Agreement and the same are free and clear of any and all liens, encumbrances, obligations or liabilities of any kind whatsoever except for easements and other restrictions of record.

(c) The Licensor is maintaining and shall continue to maintain the Dams, Reservoirs and Watersheds in a reasonable manner until the Closing Date.

(d) **Licensor expressly disclaims any express or implied representation or warranty of merchantability, fitness for any particular purpose or any other warranty of any kind whatsoever with respect to the condition or suitability of the Raw Water described in this Agreement, except as expressly provided herein.**

(e) Subject to any necessary regulatory approval, Licensor has the full right, power and authority to execute and deliver this Agreement, and the execution, delivery and performance of this Agreement have been (or will be as of the Closing Date) duly authorized by all necessary action of Licensor and this Agreement constitutes the valid and binding obligation of Licensor, enforceable against the Licensor in accordance with its terms.

(f) Neither the execution and delivery of this Agreement, nor the performance of Licensor's obligations hereunder will (i) violate any provision of any governing instrument of Licensor, (ii) violate or breach any term of or provision of, or constitute a default or accelerate the performance required under, any indenture, mortgage, deed of trust, security agreement, loan agreement or contract to which Licensor is a party or by which its assets are bound, or (iii) violate

Handwritten signatures in black ink, appearing to be initials or names, located at the bottom right of the page.

any statute, law, judgment, decree, order, or regulation of any federal, state, or other governmental unit with authority over Licensor.

13. **DROUGHT, FORCE MAJUERE, ETC.** In the event of drought, forest fire, insurrection, acts of war, acts of terrorism, earthquake, acts of God or other circumstances constituting force majeure that impair, impede, disrupt, interrupt or otherwise interfere with, damage or destroy any of the Dams, Reservoirs or Watersheds described in this Agreement, neither the Licensor nor the Licensee (nor any party claiming through or under either of the Licensor or Licensee) shall be liable to the other for the interruption or cessation of the collection or withdrawal of Raw Water as contemplated by this Agreement.

14. **REGULATORY APPROVAL.** Within thirty (30) days from the date of this Agreement, both Licensor and Licensee agree to file and pursue with diligence a Joint Application before the Public Service Commission of the Commonwealth of Kentucky (or such other state or federal agency having regulatory authority of the subject matter hereof) seeking approval of this Agreement and the transactions contemplated herein to the extent they are within the jurisdiction of the Public Service Commission or such other applicable agency.

15. **CLOSING DATE.** The closing of this Agreement (the "Closing") shall occur on the same date as the "Closing Date" provided in the Purchase Agreement of even date herewith (the closing date of this Agreement also being referred to as the "Closing Date").

16. **BINDING EFFECT.** This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors and assigns.

17. **CONDITIONS PRECEDENT.** The parties hereto understand and agree that this Agreement and the obligations of the parties hereunder are expressly conditioned on the following, each of which is a condition precedent to the Closing and the validity and enforceability of this Agreement:

(a) The execution and delivery of the Purchase Agreement and the completion and performance of all acts necessary for the consummation of the transactions contemplated by the Purchase Agreement.

(b) Public Service Commission (or other applicable regulatory agency) shall have entered a final order, from which either no appeal is taken or no appeal remains pending, that approves the Joint Application to be filed by Licensee and Licensor as contemplated in the Purchase Agreement, including approval of this Agreement.

(c) The Public Service Commission (or other applicable regulatory agency) shall not have attached to its order, any terms, conditions or limitations which in the sole opinion of either the Licensee or the Licensor shall (i) materially adversely affect the economic feasibility of this transaction, the Purchase Agreement or this Agreement between the parties, or (ii) require Licensee or Licensor to take any action or refrain from taking any action which might require either of them to breach any of their obligations under any mortgage indenture, as supplemented, or any other agreement or undertaking to which either of them might be a party. Such opinion must be expressed in writing to the other Party within thirty (30) days of issuance of any such order or shall be deemed to be waived.

(d) The execution, delivery and performance of this Agreement shall have been approved by the Berea City Council and the Mayor of Berea in the manner required by law. A certified copy of the ordinance(s) or other actions of the Berea City Council approving this Agreement and the transactions contemplated herein shall be attached as Exhibit A to this Agreement.

(e) The execution, delivery and performance of this Agreement shall have been approved by the Berea College Board of Trustees in the manner provided by the governing instruments of Berea College. A certified copy of the resolution(s) or other actions of the Berea College Board of Trustees approving this Agreement and the transactions contemplated herein shall be attached as Exhibit B to this Agreement.

(f) If additional consents or waivers are required for this Agreement or its implementation, Licensee and Licensor shall have obtained them.

(g) Licensee and Licensor shall have satisfied all other conditions precedent under

the Purchase Agreement.

(h) Licensee and Licensor shall have completed all other Exhibits to this Agreement.

18. **INDEMNIFICATION**. From and after the Closing Date, the parties shall indemnify and hold each other harmless as follows:

(a) Licensor shall indemnify and hold harmless Licensee, its elected officials, officers, employees, agents, consultants, advisors or other representatives, including legal counsel, accountants and financial advisors, and their successors and permitted assigns (collectively, the "Licensee Indemnitees") for and against any and all claims, losses, liabilities, causes of action, costs and expenses, including court costs and reasonable attorneys' fees and disbursements in connection therewith, actually incurred by a Licensee Indemnitee and resulting from any representations and warranties made by Licensor in this Agreement not being true and correct when made or when required by the Agreement to be true and correct, or any breach or default by Licensor in the performance of its covenants, agreements, or obligations under this Agreement required to be performed by Licensor prior to or after Closing or from any liabilities or obligations not otherwise specifically assumed or undertaken by Licensee herein which arise as a result of Licensor's actions or inactions, or are incurred by Licensor, prior to the Closing Date.

(b) Licensee shall indemnify and hold harmless Licensor, its trustees, officers, employees, agents, consultants, advisors or other representatives, including legal counsel, accountants and financial advisors, and their successors and permitted assigns (collectively, the "Licensor Indemnitees") for and against any and all claims, losses, liabilities, causes of action, costs and expenses, including court costs and reasonable attorneys' fees and disbursements in connection therewith, actually incurred by a Licensor Indemnitee and resulting from any representations and warranties made by Licensee in this Agreement not being true and correct when made or when required by the Agreement to be true and correct, or any breach or default by Licensee in the performance of its covenants, agreements, or obligations under this Agreement required to be performed by Licensee prior to or after Closing, including the performance of the obligations, agreements, and liabilities expressly assumed or undertaken by the Licensee under this Agreement.

19. **ENTIRE AGREEMENT.** This Agreement, including all of its Exhibits, which are hereby incorporated by reference, constitutes the entire agreement of the parties with respect to the subject matter hereof and supersedes any and all prior written or oral agreements or courses of dealing. In the event of any conflict between this Agreement and the Purchase Agreement with respect to the subject matter hereof, this Agreement shall control. This Agreement may not be modified, amended or terminated except by a written agreement that is signed by all of the parties hereto and that specifically refers to this Agreement.

20. **GOVERNING LAW.** This Agreement and any amendments hereto shall be governed and construed in accordance with the laws of the Commonwealth of Kentucky and each party hereby consents to jurisdiction and venue in the state courts of Madison County, Kentucky.

21. **ASSIGNMENT.** Neither party may assign this Agreement, in whole or in part, without the written consent of the other party, except that the City of Berea may assign this Agreement to any water or utility commission or similar entity that may be organized by it for the acquisition and operation of the water treatment and distribution system referenced in the Purchase Agreement. Such assignment shall not, however, affect the obligations of the City of Berea hereunder.

22. **TITLE.** This Agreement shall not operate to create any interest in real property in favor of the Licensee as to any of the Dams, Reservoirs or Watersheds described in this Agreement. The title and ownership to all of the Dams, Reservoirs and Watersheds, including all improvements thereon, shall at all times remain in Berea College subject to all easements and restrictions of record.

23. **HYPOTHECATION OR PLEDGE PROHIBITED.** The Licensee shall have no right to pledge or hypothecate this Agreement or any interest of the Licensee thereunder. This Agreement shall not constitute a pledge or security agreement of any kind whatsoever and the Licensee shall have no lien or security interest in or upon any of the Dams, Reservoirs or Watersheds described in this Agreement. This provision shall not be construed to preclude Licensee from granting a security interest in the Licensee's contract rights under this Agreement for any purpose, including but not limited to securing any loans or bonds necessary to finance the Licensee's obligations under the Purchase Agreement; provided,

however, the Licensor's right to payment of the Water License Fee or any other sums to which it is entitled under this Agreement shall not be subordinated to the liens or claims of any of the Licensee's creditors.

24. **BREACH; CURE; AND REMEDIES.** In the event either party shall breach the terms of this Agreement, then the party asserting such breach shall give written notice of the fact and particulars of such breach to the other party which shall have ten (10) days to cure such breach. In the event such breach is not timely cured, then the party asserting the breach shall have all of the remedies available to it at law and in equity.

25. **CAPTIONS.** The captions used in this Agreement are for convenience of reference only and shall not be given any effect in the interpretation of this Agreement.

26. **NO PARTY DRAFTER.** No party shall be deemed the drafter of this Agreement, and in the event that the Agreement is interpreted by a court, it shall not be construed more strongly against either party.

27. **NO WAIVER.** The failure of a party to insist upon strict adherence to any term of this Agreement on any occasion shall not be considered a waiver or deprive that party of the right thereafter to insist upon strict adherence to that term, or any other term, of this Agreement. Any waiver must be in writing.

28. **PARTIES IN INTEREST.** This Agreement and the attached Exhibits and transactions contemplated herein are not intended to confer upon any person, other than the Licensee and the Licensor and their successors and permitted assigns, any rights or remedies; provided, however, that the indemnification provisions in this Agreement shall inure to the benefit of the Licensee Indemnitees and the Licensor Indemnitees.

29. **FURTHER ASSURANCES.** From and after the Closing Date, each of the parties shall, without further consideration, take such other action, as the other party may reasonably request, to carry out the transactions contemplated by this Agreement.

30. **COUNTERPARTS.** This Agreement may be executed in two or more counterparts,

each of which shall be considered an original, but all of which together shall constitute the same instrument.

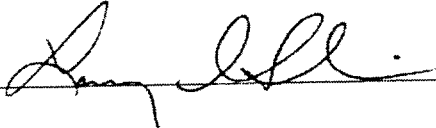
31. **EXPENSES.** Each of the Licensor and Licensee shall be responsible for its own costs and expenses (including the fees and expenses of any attorneys, consultants, accountants, engineers and other professionals) incurred in connection with the negotiation, drafting, due diligence and execution of this Agreement. Provided, however, in the parties' joint application for approval of this Agreement before the Kentucky Public Service Commission (or other regulatory agency having jurisdiction of the subject matter hereof), such application shall be directed by the Licensor, and each party shall bear its own expense of such application and any proceedings before the Kentucky Public Service Commission or other appropriate agency.

32. **BEST EFFORTS.** The Licensor and Licensee shall each use its best efforts to procure upon reasonable terms and conditions all consents and approvals, completion of all filings, all registrations and certificates, and satisfaction of all other requirements and conditions prescribed by law which are necessary for the Closing and consummation of the transactions contemplated by this Agreement. Each of the parties hereto shall use its best efforts and good faith to perform and fulfill all conditions and obligations to be fulfilled or performed by it hereunder to the end that the transactions contemplated by this Agreement will be fully and timely consummated.



IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed as of the last date set forth below.

BEREA COLLEGE

By: 


Its: President

Attest: 

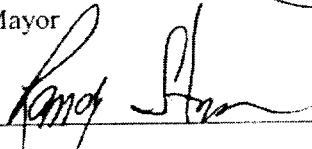
Its: Vice President for Finance

Date: June 18, 2004

CITY OF BEREA

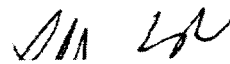
By: 

Its: Mayor

Attest: 

Its: City Clerk

Date: June 18, '04



COMMONWEALTH OF)
KENTUCKY) :S
COUNTY OF MADISON)

The foregoing instrument was acknowledged before me this the 18th day of June, 2004, by Larry D. Shinn to me personally known, as the President of Berea College, a Kentucky non-profit corporation, and that said instrument was signed on behalf of Berea College by proper authority and the instrument was the act of the corporation for the purposes stated above.

My commission expires: February 17, 2006

Sherry J. Wakefield
NOTARY PUBLIC, STATE AT LARGE

COMMONWEALTH OF)
KENTUCKY) :S
COUNTY OF MADISON)

The foregoing instrument was acknowledged before me this the 18th day of June, 2004, by Steven Connelly to me personally known, as the Mayor of the City of Berea, a Kentucky municipal corporation, and that said instrument was signed on behalf of the City of Berea by proper authority and the instrument was the act of the City of Berea for the purposes stated above.

My commission expires: February 17, 2006

Sherry J. Wakefield
NOTARY PUBLIC, STATE AT LARGE

30329954.1

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Exhibit "E"

List of Tangible Electric Distribution System Assets

Berea College Electric Utility
Continuing Plant Records
June 30, 2004

Asset#	Year Booked	Qty.	Unit Cost	Original Value	Depreciation Rate	03-04 Current Year	03-04 Depreciation Rate	Years Remaining	2004-2005 Depreciation Expense	2002-2003 Reserve Balance	2003-2004 Depreciation Expense	2003-2004 Adjustment Reserve Bal.	2003-2004 Retirements	2003-2004 Balance Prior Retire. Losses	2003-2004 Loss on Retirement	2003-2004 Reserve Balance	6/30/2004 NBV
1929	1955	1	\$21.10	\$21.10	0.0333	2004	0.0333	0	\$0.00	\$21.10	\$0.00	\$0.00	\$0.00	\$69.57	\$0.00	\$21.10	\$0.00
1929	1956	2	\$30.29	\$60.57	0.0333	2004	0.0333	0	\$0.00	\$60.57	\$0.00	\$0.00	\$0.00	\$69.57	\$0.00	\$60.57	\$0.00
1929	1956	2	\$30.29	\$60.57	0.0333	2004	0.0333	0	\$0.00	\$60.57	\$0.00	\$0.00	\$0.00	\$69.57	\$0.00	\$60.57	\$0.00
1929	1956	5	\$45.91	\$229.55	0.0333	2004	0.0333	0	\$0.00	\$229.55	\$0.00	\$0.00	\$0.00	\$229.55	\$0.00	\$229.55	\$0.02
1929	1956	36	\$46.70	\$1,681.24	0.0333	2004	0.0333	0	\$0.00	\$1,681.24	\$0.00	\$0.00	\$0.00	\$1,681.10	\$0.00	\$1,681.10	\$0.14
1929	1956	38	\$42.80	\$1,626.45	0.0333	2004	0.0333	0	\$0.00	\$1,626.45	\$0.00	\$0.00	\$0.00	\$1,626.45	\$0.00	\$1,626.45	\$0.13
1929	1957	1	\$87.59	\$87.59	0.0333	2004	0.0333	0	\$0.00	\$87.59	\$0.00	\$0.00	\$0.00	\$87.58	\$0.00	\$87.58	\$0.01
1929	1957	1	\$87.34	\$87.34	0.0333	2004	0.0333	0	\$0.00	\$87.34	\$0.00	\$0.00	\$0.00	\$87.34	\$0.00	\$87.34	\$0.01
1929	1957	3	\$136.07	\$408.18	0.0333	2004	0.0333	0	\$0.00	\$408.18	\$0.00	\$0.00	\$0.00	\$408.18	\$0.00	\$408.18	\$0.03
1929	1957	2	\$168.95	\$337.89	0.0333	2004	0.0333	0	\$0.00	\$337.86	\$0.00	\$0.00	\$0.00	\$337.86	\$0.00	\$337.86	\$0.03
1929	1957	6	\$225.33	\$1,351.98	0.0333	2004	0.0333	0	\$0.00	\$1,351.85	\$0.00	\$0.00	\$0.00	\$1,351.85	\$0.00	\$1,351.85	\$0.13
1929	1958	2	\$25.88	\$51.76	0.0333	2004	0.0333	0	\$0.00	\$51.76	\$0.00	\$0.00	\$0.00	\$51.76	\$0.00	\$51.76	\$0.00
1929	1958	1	\$25.88	\$25.88	0.0333	2004	0.0333	0	\$0.00	\$25.88	\$0.00	\$0.00	\$0.00	\$25.88	\$0.00	\$25.88	\$0.00
1929	1958	38	\$94.01	\$3,573.31	0.0333	2004	0.0333	0	\$0.00	\$3,572.02	\$0.00	\$0.00	\$0.00	\$3,572.02	\$0.00	\$3,572.02	\$0.29
1929	1958	2	\$41.06	\$82.12	0.0333	2004	0.0333	0	\$0.00	\$82.11	\$0.00	\$0.00	\$0.00	\$82.11	\$0.00	\$82.11	\$0.01
1929	1959	7	\$26.42	\$184.94	0.0333	2004	0.0333	0	\$0.00	\$184.92	\$0.00	\$0.00	\$0.00	\$184.92	\$0.00	\$184.92	\$0.02
1929	1959	24	\$71.91	\$1,725.94	0.0333	2004	0.0333	0	\$0.00	\$1,725.80	\$0.00	\$0.00	\$0.00	\$1,725.80	\$0.00	\$1,725.80	\$0.14
1929	1959	5	\$46.10	\$230.48	0.0333	2004	0.0333	0	\$0.00	\$230.46	\$0.00	\$0.00	\$0.00	\$230.46	\$0.00	\$230.46	\$0.02
1929	1959	3	\$24.48	\$73.43	0.0333	2004	0.0333	0	\$0.00	\$73.43	\$0.00	\$0.00	\$0.00	\$73.43	\$0.00	\$73.43	\$0.01
1929	1959	10	\$232.75	\$2,327.50	0.0333	2004	0.0333	0	\$0.00	\$2,327.31	\$0.00	\$0.00	\$0.00	\$2,327.31	\$0.00	\$2,327.31	\$0.19
1929	1960	1	\$27.09	\$27.09	0.0333	2004	0.0333	0	\$0.00	\$27.09	\$0.00	\$0.00	\$0.00	\$27.09	\$0.00	\$27.09	\$0.00
1929	1960	4	\$59.05	\$236.21	0.0333	2004	0.0333	0	\$0.00	\$236.19	\$0.00	\$0.00	\$0.00	\$236.19	\$0.00	\$236.19	\$0.02
1929	1961	12	\$30.82	\$369.84	0.0333	2004	0.0333	0	\$0.00	\$369.81	\$0.00	\$0.00	\$0.00	\$369.81	\$0.00	\$369.81	\$0.03
1929	1961	1	\$27.91	\$27.91	0.0333	2004	0.0333	0	\$0.00	\$27.91	\$0.00	\$0.00	\$0.00	\$27.91	\$0.00	\$27.91	\$0.00
1929	1961	32	\$60.26	\$1,928.25	0.0333	2004	0.0333	0	\$0.00	\$1,928.09	\$0.00	\$0.00	\$0.00	\$1,928.09	\$0.00	\$1,928.09	\$0.16
1929	1961	1	\$44.97	\$44.97	0.0333	2004	0.0333	0	\$0.00	\$44.97	\$0.00	\$0.00	\$0.00	\$44.97	\$0.00	\$44.97	\$0.00
1929	1961	1	\$25.85	\$25.85	0.0333	2004	0.0333	0	\$0.00	\$25.85	\$0.00	\$0.00	\$0.00	\$25.85	\$0.00	\$25.85	\$0.00
1929	1961	1	\$34.91	\$34.91	0.0333	2004	0.0333	0	\$0.00	\$34.91	\$0.00	\$0.00	\$0.00	\$34.91	\$0.00	\$34.91	\$0.00
1929	1961	1	\$34.91	\$34.91	0.0333	2004	0.0333	0	\$0.00	\$34.91	\$0.00	\$0.00	\$0.00	\$34.91	\$0.00	\$34.91	\$0.01
1929	1963	2	\$40.72	\$81.43	0.0333	2004	0.0333	0	\$0.00	\$81.43	\$0.00	\$0.00	\$0.00	\$81.43	\$0.00	\$81.43	\$0.01
1929	1963	6	\$30.20	\$181.20	0.0333	2004	0.0333	0	\$0.00	\$181.19	\$0.00	\$0.00	\$0.00	\$181.19	\$0.00	\$181.19	\$0.01
1929	1963	26	\$35.43	\$921.28	0.0333	2004	0.0333	0	\$0.00	\$921.20	\$0.00	\$0.00	\$0.00	\$921.20	\$0.00	\$921.20	\$0.08
1929	1963	38	\$54.25	\$2,061.62	0.0333	2004	0.0333	0	\$0.00	\$2,061.45	\$0.00	\$0.00	\$0.00	\$2,061.45	\$0.00	\$2,061.45	\$0.17
1929	1963	3	\$51.50	\$154.50	0.0333	2004	0.0333	0	\$0.00	\$154.49	\$0.00	\$0.00	\$0.00	\$154.49	\$0.00	\$154.49	\$0.01
1929	1964	12	\$37.53	\$450.36	0.0333	2004	0.0333	0	\$0.00	\$450.32	\$0.00	\$0.00	\$0.00	\$450.32	\$0.00	\$450.32	\$0.04
1929	1964	1	\$34.36	\$34.36	0.0333	2004	0.0333	0	\$0.00	\$34.36	\$0.00	\$0.00	\$0.00	\$34.36	\$0.00	\$34.36	\$0.00
1929	1964	6	\$32.54	\$195.24	0.0333	2004	0.0333	0	\$0.00	\$195.22	\$0.00	\$0.00	\$0.00	\$195.22	\$0.00	\$195.22	\$0.02
1929	1964	20	\$54.52	\$1,090.35	0.0333	2004	0.0333	0	\$0.00	\$1,090.26	\$0.00	\$0.00	\$0.00	\$1,090.26	\$0.00	\$1,090.26	\$0.09
1929	1964	4	\$110.15	\$440.60	0.0333	2004	0.0333	0	\$0.00	\$440.53	\$0.00	\$0.00	\$0.00	\$440.53	\$0.00	\$440.53	\$0.07
1929	1966	13	\$53.28	\$692.66	0.0333	2004	0.0333	0	\$0.00	\$692.55	\$0.00	\$0.00	\$0.00	\$692.55	\$0.00	\$692.55	\$0.44
1929	1966	18	\$59.33	\$1,068.02	0.0333	2004	0.0333	0	\$0.00	\$1,068.02	\$0.00	\$0.00	\$0.00	\$1,068.02	\$0.00	\$1,068.02	\$1.47
1929	1967	21	\$46.99	\$986.73	0.0333	2004	0.0333	0	\$0.00	\$986.69	\$0.00	\$0.00	\$0.00	\$986.69	\$0.00	\$986.69	\$42.04
1929	1967	2	\$49.87	\$99.74	0.0333	2004	0.0333	0	\$0.00	\$99.49	\$0.00	\$0.00	\$0.00	\$99.49	\$0.00	\$99.49	\$4.25
1929	1968	11	\$101.71	\$1,118.83	0.0333	2004	0.0333	0	\$0.00	\$1,118.74	\$0.00	\$0.00	\$0.00	\$1,118.74	\$0.00	\$1,118.74	\$0.09
1929	1968	1	\$148.80	\$148.80	0.0333	2004	0.0333	0	\$0.00	\$148.79	\$0.00	\$0.00	\$0.00	\$148.79	\$0.00	\$148.79	\$0.01
1929	1968	0	\$0.00	\$0.00	0.0333	2004	0.0333	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1929	1969	9	\$120.00	\$1,080.00	0.0333	2004	0.0333	0	\$0.00	\$1,080.00	\$0.00	\$0.00	\$0.00	\$1,080.00	\$0.00	\$1,080.00	\$0.00

\$110.15

Berea College Electric Utility
Continuing Plant Records
June 30, 2004

Acc#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004-2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Retirements	2003/2004 Balance Prior Retire. Losses	Loss on Retirement	2003/2004 Reserve Balance	6/30/2004 NBV
1929	35 FOOT POLES CLASS 5	2	\$71.45	\$142.90	0.0333	2004	0	\$0.00	\$142.90	\$0.00		\$1,825.92	\$1,115.18	\$0.00	\$142.90	\$0.00
1929	40 FOOT POLES CLASS 4	11	\$101.38	\$1,115.18	0.0333	2004	0	\$0.00	\$2,940.20	\$0.00			\$332.34	\$0.00	\$1,115.18	\$0.00
1929	30 FOOT POLES CLASS 7	17	\$19.55	\$332.34	0.0333	2004	0	\$0.00	\$332.34	\$0.00			\$0.00	\$0.00	\$332.34	\$0.00
1929	40 FOOT POLES CLASS 2	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00			\$1,547.95	\$0.00	\$1,547.95	\$0.00
1929	40 FOOT POLES CLASS 4	24	\$64.50	\$1,547.95	0.0333	2004	0	\$0.00	\$1,547.95	\$0.00			\$0.00	\$0.00	\$1,547.95	\$0.00
1929	25 FT. CLASS 7	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00			\$681.65	\$0.00	\$681.65	\$0.00
1929	30 FOOT POLES CLASS 7	20	\$34.68	\$681.65	0.0333	2004	0	\$0.00	\$681.65	\$0.00			\$235.00	\$0.00	\$235.00	\$0.00
1929	35 FOOT POLES CLASS 5	7	\$33.57	\$235.00	0.0333	2004	0	\$0.00	\$235.00	\$0.00			\$4,691.54	\$0.00	\$4,691.54	\$0.00
1929	40 FOOT POLES CLASS 4	74	\$63.40	\$4,691.54	0.0333	2004	0	\$0.00	\$4,691.54	\$0.00			\$0.00	\$0.00	\$4,691.54	\$0.00
1929	45 FOOT POLES CLASS 3	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
1929	25 FT. CLASS 7	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00			\$369.36	\$0.00	\$369.36	\$0.00
1929	30 FOOT POLES CLASS 7	24	\$15.39	\$369.36	0.0333	2004	0	\$0.00	\$369.36	\$0.00			\$456.70	\$0.00	\$456.70	\$0.00
1929	35 FOOT POLES CLASS 5	10	\$45.67	\$456.70	0.0333	2004	0	\$0.00	\$456.70	\$0.00			\$2,930.76	\$0.00	\$2,930.76	\$0.00
1929	40 FOOT POLES CLASS 4	35	\$83.74	\$2,930.76	0.0333	2004	0	\$0.00	\$2,930.76	\$0.00			\$44.56	\$0.00	\$44.56	(\$44.56)
1929	25 FT. CLASS 7	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00			\$363.51	\$0.00	\$363.51	\$0.00
1929	30 FOOT POLES CLASS 7	17	\$21.38	\$363.51	0.0333	2004	0	\$0.00	\$363.51	\$0.00			\$107.38	\$0.00	\$107.38	(\$8.32)
1929	35 FOOT POLES CLASS 5	2	\$53.69	\$107.38	0.0333	2004	0	\$0.00	\$107.38	\$0.00			\$5,538.34	\$0.00	\$5,538.34	\$0.00
1929	40 FOOT POLES CLASS 2	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00			\$8.32	\$0.00	\$8.32	(\$8.32)
1929	40 FOOT POLES CLASS 4	61	\$90.79	\$5,538.34	0.0333	2004	0	\$0.00	\$5,538.34	\$0.00	\$260.01		\$0.00	\$0.00	\$5,538.34	\$0.00
1929	45 FOOT POLES CLASS 4	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00			\$173.38	\$0.00	\$173.38	\$0.00
1929	25 FOOT POLES CLASS 7	6	\$28.90	\$173.38	0.0333	2004	0	\$0.00	\$173.38	\$0.00			\$11.16	\$0.00	\$11.16	\$0.00
1929	30 FOOT POLES CLASS 7	6	\$18.53	\$111.16	0.0333	2004	0	\$0.00	\$103.85	\$7.31			\$3,293.03	\$0.00	\$3,293.03	\$0.00
1929	35 FOOT POLES CLASS 5	29	\$113.55	\$1,294.03	0.0333	2004	0	\$0.00	\$3,076.89	\$216.14			\$20,709.44	\$0.00	\$20,709.44	\$0.00
1929	40 FOOT POLES CLASS 4	152	\$136.25	\$20,709.44	0.0333	2004	0	\$0.00	\$19,350.02	\$1,359.42			\$0.00	\$0.00	\$19,350.02	\$0.00
1929	45 FOOT POLES CLASS 4	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00			\$131.80	\$0.00	\$131.80	\$0.00
1929	50 FOOT POLES CLASS 4	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00			\$1,047.36	\$0.00	\$1,047.36	\$0.00
1929	25 FOOT POLES CLASS 7	10	\$21.53	\$215.30	0.0333	2004	2	\$7.17	\$187.44	\$7.17			\$179.16	\$0.00	\$179.16	\$19.05
1929	30 FOOT POLES CLASS 7	3	\$66.07	\$198.21	0.0333	2004	2	\$6.60	\$172.56	\$6.60			\$1,364.88	\$0.00	\$1,364.88	\$188.07
1929	35 FOOT POLES CLASS 5	13	\$119.46	\$1,552.95	0.0333	2004	2	\$51.71	\$1,313.17	\$51.71			\$21,061.62	\$0.00	\$21,061.62	\$2,238.60
1929	40 FOOT POLES CLASS 4 & 5	89	\$261.80	\$23,300.22	0.0333	2004	2	\$775.90	\$20,385.72	\$775.90			\$0.00	\$0.00	\$20,385.72	\$0.00
1929	45 FOOT POLES CLASS 2 & 4	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00			\$574.91	\$0.00	\$574.91	\$84.38
1929	50 FOOT POLES CLASS 2	3	\$659.29	\$659.29	0.0333	2004	3	\$21.95	\$552.96	\$21.95			\$589.75	\$0.00	\$589.75	\$86.54
1929	30 FOOT POLES CLASS 7	11	\$61.48	\$676.29	0.0333	2004	3	\$18.58	\$667.23	\$22.52			\$486.60	\$0.00	\$486.60	\$71.41
1929	35 FOOT POLES CLASS 5	2	\$279.01	\$558.01	0.0333	2004	3	\$273.91	\$6,899.14	\$273.91			\$7,173.05	\$0.00	\$7,173.05	\$1,052.39
1929	40 FOOT POLES CLASS 4 & 5	43	\$191.29	\$8,225.44	0.0333	2004	3	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
1929	25 FOOT POLES CLASS 7	10	\$97.95	\$979.52	0.0333	2004	4	\$32.62	\$790.38	\$32.62			\$823.00	\$0.00	\$823.00	\$156.52
1929	30 FOOT POLES CLASS 7	4	\$52.13	\$208.53	0.0333	2004	4	\$6.94	\$168.23	\$6.94			\$175.17	\$0.00	\$175.17	\$33.76
1929	35 FOOT POLES CLASS 5	11	\$216.82	\$2,385.00	0.0333	2004	4	\$79.42	\$1,924.42	\$79.42			\$3,003.84	\$0.00	\$3,003.84	\$381.16
1929	40 FOOT POLES CLASS 2 & 4	77	\$284.68	\$21,920.28	0.0333	2004	4	\$729.95	\$17,310.18	\$739.43		\$284.68	\$17,764.93	\$0.00	\$17,764.93	\$4,155.35
1929	45 FOOT POLES CLASS 2	7	\$354.31	\$2,480.20	0.0333	2004	4	\$82.59	\$2,283.54	\$117.99		\$1,062.93	\$1,338.60	\$0.00	\$1,338.60	\$1,141.60

Berea College Electric Utility
Continuing Plant Records
June 30, 2004

Asset#	Year Booked	Qp	Unit Cost	Original Value	Depreciation Rate	Current Year	03/04 Year Remaining	2004-2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Balance Prior Retire. Losses	Loss on Retirement	2003/2004 Reserve Balance	6/30/2004 NBV
1929	25 FOOT POLES CLASS 7	15	\$68.68	\$1,030.20	0.0333	2004	5	\$34.31	\$798.46	\$34.31	\$0.00	\$832.77	\$0.00	\$832.77	\$197.43
1929	30 FOOT POLES CLASS 6	10	\$330.75	\$1,307.54	0.0333	2004	5	\$110.14	\$2,563.40	\$110.14	\$0.00	\$2,673.54	\$0.00	\$2,673.54	\$634.00
1929	35 FOOT POLES CLASS 5	12	\$169.45	\$2,033.37	0.0333	2004	5	\$67.71	\$1,755.88	\$67.71	\$0.00	\$1,643.59	\$0.00	\$1,643.59	\$389.78
1929	40 FOOT POLES CLASS 4	77	\$245.83	\$18,928.74	0.0333	2004	5	\$630.33	\$14,670.15	\$630.33	\$0.00	\$15,000.48	\$0.00	\$15,000.48	\$3,628.26
1929	45 FOOT POLES CLASS 2	6	\$238.86	\$1,433.17	0.0333	2004	5	\$47.72	\$1,110.71	\$47.72	\$0.00	\$1,158.43	\$0.00	\$1,158.43	\$274.74
1929	25 FOOT POLES CLASS 7	27	\$87.99	\$2,375.86	0.0333	2004	6	\$79.12	\$1,765.66	\$79.12	\$0.00	\$1,844.78	\$0.00	\$1,844.78	\$511.08
1929	30 FOOT POLES CLASS 6	5	\$135.20	\$676.90	0.0333	2004	6	\$22.51	\$502.37	\$22.51	\$0.00	\$524.88	\$0.00	\$524.88	\$151.12
1929	35 FOOT POLES CLASS 5	9	\$124.76	\$1,122.85	0.0333	2004	6	\$37.39	\$834.44	\$37.39	\$0.00	\$871.83	\$0.00	\$871.83	\$251.62
1929	40 FOOT POLES CLASS 4	61	\$200.86	\$12,232.16	0.0333	2004	6	\$408.00	\$9,105.21	\$408.00	\$0.00	\$9,513.21	\$0.00	\$9,513.21	\$2,738.95
1929	45 FOOT POLES CLASS 3	0	\$0.00	\$0.00	0.0333	2004	7	\$33.32	\$1,138.97	\$33.32	\$0.00	\$1,192.29	\$0.00	\$1,192.29	\$409.03
1929	25 FOOT POLES CLASS 7	21	\$76.25	\$1,601.32	0.0333	2004	7	\$35.93	\$767.52	\$35.93	\$0.00	\$803.45	\$0.00	\$803.45	\$275.67
1929	30 FOOT POLES CLASS 6	4	\$269.78	\$1,079.12	0.0333	2004	7	\$192.99	\$4,122.17	\$192.99	\$0.00	\$4,315.16	\$0.00	\$4,315.16	\$1,480.20
1929	35 FOOT POLES CLASS 5	15	\$386.36	\$5,795.36	0.0333	2004	7	\$828.55	\$17,506.90	\$828.55	\$0.00	\$18,335.45	\$0.00	\$18,335.45	\$6,545.88
1929	40 FOOT POLES CLASS 4 & 5	84	\$296.21	\$24,881.33	0.0333	2004	7	\$42.42	\$922.67	\$42.42	\$212.30	\$1,660.43	\$0.00	\$1,660.43	\$513.91
1929	45 FOOT POLES CLASS 4	6	\$212.30	\$1,273.77	0.0333	2004	8	\$77.58	\$1,582.85	\$77.58	\$0.00	\$1,660.43	\$0.00	\$1,660.43	\$669.28
1929	25 FOOT POLES CLASS 7	25	\$93.19	\$2,329.71	0.0333	2004	8	\$35.37	\$721.66	\$35.37	\$0.00	\$757.03	\$0.00	\$757.03	\$305.17
1929	30 FOOT POLES CLASS 6	6	\$177.03	\$1,062.20	0.0333	2004	8	\$27.15	\$554.00	\$27.15	\$0.00	\$581.15	\$0.00	\$581.15	\$234.30
1929	35 FOOT POLES CLASS 5	3	\$271.82	\$815.45	0.0333	2004	8	\$675.07	\$13,773.28	\$675.07	\$0.00	\$14,448.35	\$0.00	\$14,448.35	\$5,823.92
1929	40 FOOT POLES CLASS 4 & 5	59	\$343.60	\$20,272.27	0.0333	2004	8	\$39.67	\$809.32	\$39.67	\$0.00	\$848.99	\$0.00	\$848.99	\$342.17
1929	45 FOOT POLES CLASS 4	3	\$397.05	\$1,191.16	0.0333	2004	8	\$102.33	\$1,989.94	\$102.33	\$0.00	\$2,092.27	\$0.00	\$2,092.27	\$980.81
1929	25 FOOT CLASS 7 POLES	22	\$139.69	\$3,073.08	0.0333	2004	9	\$102.16	\$1,986.64	\$102.16	\$0.00	\$2,088.80	\$0.00	\$2,088.80	\$979.20
1929	35 FOOT CLASS 5 POLES	14	\$219.14	\$3,068.00	0.0333	2004	9	\$567.81	\$10,788.57	\$567.81	\$0.00	\$11,356.38	\$0.00	\$11,356.38	\$5,694.99
1929	40 FOOT CLASS 4 & 5 POLES	32	\$327.91	\$17,051.37	0.0333	2004	9	\$72.47	\$1,409.20	\$72.47	\$0.00	\$1,481.67	\$0.00	\$1,481.67	\$694.52
1929	45 FOOT CLASS 4 POLES	4	\$344.05	\$2,176.19	0.0333	2004	9	\$115.64	\$2,138.02	\$115.64	\$0.00	\$2,253.66	\$0.00	\$2,253.66	\$1,218.96
1929	30 FOOT CLASS 6 POLES	26	\$133.56	\$3,472.62	0.0333	2004	10	\$38.52	\$712.14	\$38.52	\$0.00	\$750.66	\$0.00	\$750.66	\$405.99
1929	35 FOOT CLASS 5 POLES	5	\$231.33	\$1,156.65	0.0333	2004	10	\$88.37	\$1,633.84	\$88.37	\$0.00	\$1,722.21	\$0.00	\$1,722.21	\$931.51
1929	40 FOOT CLASS 4 & 5 POLES	7	\$379.10	\$2,653.72	0.0333	2004	10	\$627.40	\$11,599.88	\$627.40	\$0.00	\$12,227.28	\$0.00	\$12,227.28	\$6,613.55
1929	45 FOOT CLASS 4 POLES	44	\$428.20	\$18,840.83	0.0333	2004	10	\$278.80	\$278.80	\$278.80	\$0.00	\$293.88	\$0.00	\$293.88	\$158.94
1929	25 FOOT CLASS 7 POLES	2	\$226.41	\$452.82	0.0333	2004	10	\$42.19	\$739.70	\$42.19	\$0.00	\$781.89	\$0.00	\$781.89	\$485.14
1929	30 FOOT CLASS 6 POLES	9	\$140.78	\$1,267.03	0.0333	2004	11	\$17.37	\$304.57	\$17.37	\$0.00	\$321.94	\$0.00	\$321.94	\$199.78
1929	35 FOOT CLASS 5 POLES	2	\$260.86	\$521.72	0.0333	2004	11	\$92.87	\$1,628.21	\$92.87	\$0.00	\$1,721.08	\$0.00	\$1,721.08	\$1,067.89
1929	40 FOOT CLASS 4 POLES	8	\$482.14	\$482.14	0.0333	2004	11	\$16.06	\$281.51	\$16.06	\$0.00	\$297.57	\$0.00	\$297.57	\$184.57
1929	45 FOOT CLASS 4 POLES	17	\$379.26	\$6,447.43	0.0333	2004	11	\$214.70	\$3,593.61	\$214.70	\$0.00	\$3,808.31	\$0.00	\$3,808.31	\$2,639.12
1929	25 FOOT CLASS 7 POLES	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1929	30 FOOT CLASS 6 POLES	28	\$80.70	\$2,259.50	0.0333	2004	12	\$75.24	\$1,247.10	\$75.24	\$0.00	\$1,322.34	\$0.00	\$1,322.34	\$937.16
1929	35 FOOT CLASS 5 POLES	10	\$154.19	\$1,541.89	0.0333	2004	12	\$51.34	\$850.99	\$51.34	\$0.00	\$902.33	\$0.00	\$902.33	\$639.56
1929	40 FOOT CLASS 4 & 5 POLES	9	\$134.73	\$1,212.54	0.0333	2004	12	\$40.38	\$669.26	\$40.38	\$0.00	\$709.64	\$0.00	\$709.64	\$502.90
1929	45 FOOT CLASS 4 POLES	11	\$331.69	\$3,648.59	0.0333	2004	12	\$211.50	\$2,613.83	\$211.50	\$0.00	\$2,825.33	\$0.00	\$2,825.33	\$1,513.26
1929	25 FT. CLASS 7 POLE	44	\$323.31	\$14,225.56	0.0333	2004	12	\$22.17	\$367.49	\$22.17	\$0.00	\$389.66	\$0.00	\$389.66	\$276.17
1929	30 FT. CLASS 6 POLE	23	\$155.55	\$3,117.60	0.0333	2004	13	\$473.71	\$7,696.06	\$473.71	\$0.00	\$8,169.77	\$0.00	\$8,169.77	\$6,055.79
1929	35 FT. CLASS 5 POLE	9	\$451.32	\$1,352.46	0.0333	2004	13	\$103.82	\$1,621.41	\$103.82	\$0.00	\$1,725.23	\$0.00	\$1,725.23	\$1,392.37
1929	40 FT. CLASS 4 & 5 POLE	14	\$451.33	\$6,318.56	0.0333	2004	13	\$210.41	\$3,286.12	\$210.41	\$0.00	\$3,496.53	\$0.00	\$3,496.53	\$2,822.03
1929	45 FT. CLASS 2 POLE	45	\$517.08	\$23,268.77	0.0333	2004	13	\$74.85	\$12,101.47	\$74.85	\$0.00	\$12,876.32	\$0.00	\$12,876.32	\$10,392.45
1929	45 FT. CLASS 2 POLE	13	\$1,213.49	\$15,775.43	0.0333	2004	13	\$525.32	\$8,204.37	\$525.32	\$0.00	\$8,729.69	\$0.00	\$8,729.69	\$7,045.74

Elec Assets to be Sold1.xls

Berea College Electric Utility
Continuing Plant Records
June 30, 2004

Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	Depreciation Current Year	Years Remaining	2/04/2005		2003/2004		2003/2004		2003/2004		6/30/2004 NBV
								Reserve Balance	Depreciation Expense	Reserve Balance	Depreciation Expense	Reserve Balance	Retire. Losses	Reserve Balance	Loss on Retirement	
1929	1987	1	\$1,198.53	\$1,198.53	0.0333	2004	13	\$39.91	\$199.56	\$199.56	\$663.22	\$0.00	\$663.22	\$535.31		
1929	1987	5	\$1,198.54	\$5,992.68	0.0333	2004	13	\$199.56	\$1,966.22	\$1,966.22	\$2,165.78	\$0.00	\$2,165.78	\$3,826.90		
1929	1988	19	\$88.16	\$1,675.64	0.0333	2004	14	\$53.78	\$769.69	\$55.78	\$825.47	\$0.00	\$825.47	\$889.57		
1929	1988	5	\$197.66	\$988.32	0.0333	2004	14	\$32.91	\$374.74	\$32.91	\$407.65	\$0.00	\$407.65	\$580.67		
1929	1988	13	\$3,903.65	\$3,903.65	0.0333	2004	14	\$129.99	\$1,905.78	\$129.99	\$2,035.77	\$0.00	\$2,035.77	\$1,867.88		
1929	1988	39	\$360.93	\$14,076.14	0.0333	2004	14	\$468.74	\$6,872.08	\$468.74	\$7,340.82	\$0.00	\$7,340.82	\$6,735.32		
1929	1989	20	\$93.94	\$1,878.74	0.0333	2004	15	\$62.56	\$857.33	\$62.56	\$919.89	\$0.00	\$919.89	\$958.85		
1929	1989	6	\$98.75	\$592.50	0.0333	2004	15	\$19.73	\$270.37	\$19.73	\$290.10	\$0.00	\$290.10	\$362.40		
1929	1989	26	\$218.08	\$5,670.13	0.0333	2004	15	\$188.82	\$2,587.52	\$188.82	\$2,776.34	\$0.00	\$2,776.34	\$2,893.79		
1929	1989	4	\$283.63	\$1,132.13	0.0333	2004	15	\$37.70	\$37.70	\$37.70	\$554.33	\$0.00	\$554.33	\$577.80		
1929	1989	27	\$561.25	\$15,153.71	0.0333	2004	15	\$504.62	\$6,915.22	\$504.62	\$7,419.84	\$0.00	\$7,419.84	\$7,733.87		
1929	1990	29	\$195.84	\$5,679.30	0.0333	2004	16	\$189.12	\$2,410.68	\$189.12	\$2,599.80	\$0.00	\$2,599.80	\$1,079.50		
1929	1990	11	\$206.34	\$2,269.73	0.0333	2004	16	\$75.58	\$963.41	\$75.58	\$1,038.99	\$0.00	\$1,038.99	\$1,230.74		
1929	1990	7	\$292.19	\$2,045.32	0.0333	2004	16	\$68.11	\$868.18	\$68.11	\$936.29	\$0.00	\$936.29	\$1,109.03		
1929	1990	3	\$712.75	\$2,138.24	0.0333	2004	16	\$71.20	\$907.59	\$71.20	\$978.79	\$0.00	\$978.79	\$1,139.45		
1929	1990	43	\$503.47	\$21,649.34	0.0333	2004	16	\$720.92	\$8,882.96	\$720.92	\$9,603.88	\$0.00	\$9,603.88	\$12,045.46		
1929	1990	2	\$699.65	\$1,399.29	0.0333	2004	16	\$46.60	\$593.99	\$46.60	\$640.59	\$0.00	\$640.59	\$738.70		
1929	1991	15	\$150.25	\$2,253.73	0.0333	2004	17	\$75.05	\$884.82	\$75.05	\$959.87	\$0.00	\$959.87	\$1,203.86		
1929	1991	6	\$208.68	\$1,252.09	0.0333	2004	17	\$41.69	\$491.54	\$41.69	\$533.23	\$0.00	\$533.23	\$718.86		
1929	1991	9	\$253.16	\$2,278.48	0.0333	2004	17	\$75.87	\$894.50	\$75.87	\$970.37	\$0.00	\$970.37	\$1,308.11		
1929	1991	41	\$422.39	\$17,317.96	0.0333	2004	17	\$576.69	\$6,799.06	\$576.69	\$7,375.75	\$0.00	\$7,375.75	\$9,942.21		
1929	1991	1	\$540.72	\$490.96	0.0333	2004	17	\$18.01	\$212.32	\$18.01	\$230.33	\$0.00	\$230.33	\$310.39		
1929	1991	1	\$490.96	\$490.96	0.0333	2004	17	\$16.35	\$192.76	\$16.35	\$209.11	\$0.00	\$209.11	\$281.85		
1929	1992	29	\$126.90	\$3,680.08	0.0333	2004	18	\$40.99	\$444.03	\$40.99	\$450.10	\$0.00	\$450.10	\$2,229.98		
1929	1992	7	\$175.84	\$1,230.87	0.0333	2004	18	\$75.64	\$819.39	\$75.64	\$895.03	\$0.00	\$895.03	\$745.85		
1929	1992	7	\$324.49	\$2,271.45	0.0333	2004	18	\$375.67	\$4,069.56	\$375.67	\$4,445.23	\$0.00	\$4,445.23	\$6,826.14		
1929	1992	19	\$593.76	\$11,281.37	0.0333	2004	18	\$174.43	\$1,898.56	\$174.43	\$2,063.99	\$0.00	\$2,063.99	\$3,174.06		
1929	1992	3	\$1,746.02	\$5,238.05	0.0333	2004	19	\$242.20	\$2,391.92	\$242.20	\$2,634.12	\$0.00	\$2,634.12	\$4,639.04		
1929	1993	33	\$220.40	\$7,273.16	0.0333	2004	19	\$43.58	\$430.37	\$43.58	\$473.95	\$0.00	\$473.95	\$634.62		
1929	1993	2	\$654.29	\$1,308.57	0.0333	2004	19	\$20.11	\$198.60	\$20.11	\$218.71	\$0.00	\$218.71	\$383.18		
1929	1993	4	\$150.97	\$603.89	0.0333	2004	19	\$20.11	\$198.60	\$20.11	\$218.71	\$0.00	\$218.71	\$383.18		
1929	1993	11	\$308.72	\$3,395.92	0.0333	2004	19	\$111.08	\$1,116.76	\$111.08	\$1,229.84	\$0.00	\$1,229.84	\$2,166.08		
1929	1993	39	\$500.83	\$19,532.24	0.0333	2004	19	\$650.42	\$6,423.45	\$650.42	\$7,073.87	\$0.00	\$7,073.87	\$12,458.37		
1929	1993	3	\$499.53	\$1,498.59	0.0333	2004	19	\$49.90	\$492.81	\$49.90	\$542.71	\$0.00	\$542.71	\$955.88		
1929	1994	31	\$411.14	\$12,745.28	0.0333	2004	20	\$424.42	\$3,785.32	\$424.42	\$4,209.74	\$0.00	\$4,209.74	\$8,538.54		
1929	1994	1	\$145.73	\$145.73	0.0333	2004	20	\$4.85	\$4.85	\$4.85	\$48.12	\$0.00	\$48.12	\$97.61		
1929	1994	4	\$313.22	\$1,252.87	0.0333	2004	20	\$41.72	\$372.09	\$41.72	\$413.81	\$0.00	\$413.81	\$839.06		
1929	1994	1	\$355.00	\$355.00	0.0333	2004	20	\$11.82	\$108.43	\$11.82	\$117.25	\$0.00	\$117.25	\$237.75		
1929	1994	26	\$220.70	\$5,738.22	0.0333	2004	20	\$191.08	\$1,704.21	\$191.08	\$1,895.29	\$0.00	\$1,895.29	\$3,842.93		
1929	1994	2	\$683.89	\$1,367.77	0.0333	2004	21	\$45.55	\$406.25	\$45.55	\$451.80	\$0.00	\$451.80	\$915.97		
1929	1995	28	\$481.23	\$13,474.36	0.0333	2004	21	\$448.70	\$3,572.46	\$448.70	\$4,021.16	\$0.00	\$4,021.16	\$9,453.30		
1929	1995	0	\$361.93	\$361.93	0.0333	2004	21	\$12.05	\$95.94	\$12.05	\$107.99	\$0.00	\$107.99	\$253.94		
1929	1995	6	\$402.78	\$2,416.70	0.0333	2004	21	\$80.48	\$640.77	\$80.48	\$721.25	\$0.00	\$721.25	\$1,695.45		
1929	1995	1	\$2,858.18	\$2,858.18	0.0333	2004	21	\$95.18	\$757.80	\$95.18	\$852.98	\$0.00	\$852.98	\$2,005.20		
1929	1995	2	\$1,828.08	\$3,656.15	0.0333	2004	21	\$121.75	\$969.35	\$121.75	\$1,091.10	\$0.00	\$1,091.10	\$2,565.05		
1929	1995	7	\$399.98	\$2,799.89	0.0333	2004	21	\$93.24	\$742.36	\$93.24	\$835.60	\$0.00	\$835.60	\$1,964.29		

Berea College Electric Utility
Continuing Plant Records
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Asset#	Year Booked	Qty.	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004-2005 Depreciation Expense	2002-2003 Reserve Balance	2003-2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Retirements	2003/2004 Balance Retire Losses	2003/2004 Reserve Prior Retire Losses	Loss on Retirement	2003/2004 Reserve Balance	6/30/2004 NBV
1929	1995	2	\$2,155.29	\$4,310.58	0.0333	2004	21	\$143.54	\$1,142.85	\$143.54	\$0.00		\$1,286.39	\$1,158.49	\$0.00	\$1,286.39	\$3,024.19
1929	1995	3	\$1,294.03	\$3,882.09	0.0333	2004	21	\$129.27	\$1,029.22	\$129.27	\$0.00		\$1,158.49	\$1,158.49	\$0.00	\$1,158.49	\$2,723.60
1929	1995	64	\$417.23	\$26,702.74	0.0333	2004	21	\$889.20	\$7,079.66	\$889.20	\$0.00		\$7,968.86	\$7,968.86	\$0.00	\$7,968.86	\$18,733.88
1929	1995	12	\$1,401.50	\$16,818.03	0.0333	2004	21	\$560.04	\$4,458.94	\$560.04	\$0.00		\$5,018.98	\$5,018.98	\$0.00	\$5,018.98	\$11,799.05
1929	1995	12	\$1,645.05	\$19,740.63	0.0333	2004	21	\$657.36	\$5,233.79	\$657.36	\$0.00		\$5,891.15	\$5,891.15	\$0.00	\$5,891.15	\$13,849.48
1929	1995	26	\$2,049.96	\$33,298.98	0.0333	2004	21	\$1,774.86	\$14,131.12	\$1,774.86	\$0.00		\$15,905.98	\$15,905.98	\$0.00	\$15,905.98	\$37,393.00
1929	1995	5	\$3,302.66	\$16,513.30	0.0333	2004	21	\$549.89	\$4,378.13	\$549.89	\$0.00		\$4,928.02	\$4,928.02	\$0.00	\$4,928.02	\$11,885.28
1929	1995	17	\$266.13	\$4,524.18	0.0333	2004	21	\$106.66	\$850.99	\$106.66	\$0.00		\$1,350.19	\$1,350.19	\$0.00	\$1,350.19	\$3,173.99
1929	1995	3	\$1,362.09	\$4,686.27	0.0333	2004	21	\$524.45	\$4,192.48	\$524.45	\$0.00		\$4,719.14	\$4,719.14	\$0.00	\$4,719.14	\$11,441.41
1929	1995	15	\$1,657.37	\$28,860.55	0.0333	2004	21	\$827.86	\$6,591.28	\$827.86	\$0.00		\$7,419.14	\$7,419.14	\$0.00	\$7,419.14	\$17,287.77
1929	1995	47	\$1,677.02	\$78,820.04	0.0333	2004	21	\$2,624.71	\$20,897.48	\$2,624.71	\$0.00		\$23,522.19	\$23,522.19	\$0.00	\$23,522.19	\$55,297.85
1929	1995	9	\$878.35	\$1,905.13	0.0333	2004	21	\$263.24	\$2,095.87	\$263.24	\$0.00		\$2,359.11	\$2,359.11	\$0.00	\$2,359.11	\$5,546.02
1929	1995	8	\$1,005.99	\$8,047.94	0.0333	2004	21	\$268.00	\$2,133.76	\$268.00	\$0.00		\$2,401.76	\$2,401.76	\$0.00	\$2,401.76	\$5,646.18
1929	1995	10	\$1,578.16	\$15,781.63	0.0333	2004	21	\$525.53	\$4,184.17	\$525.53	\$0.00		\$4,709.70	\$4,709.70	\$0.00	\$4,709.70	\$11,071.93
1929	1995	5	\$1,703.47	\$8,517.33	0.0333	2004	21	\$283.63	\$2,441.81	\$283.63	\$0.00		\$2,732.64	\$2,732.64	\$0.00	\$2,732.64	\$11,071.93
1929	1995	2	\$1,823.34	\$3,646.67	0.0333	2004	21	\$121.43	\$966.81	\$121.43	\$0.00		\$1,088.24	\$1,088.24	\$0.00	\$1,088.24	\$8,233.70
1929	1995	1	\$2,062.98	\$2,062.98	0.0333	2004	21	\$68.70	\$546.97	\$68.70	\$0.00		\$615.67	\$615.67	\$0.00	\$615.67	\$2,558.43
1929	1995	1	\$2,455.07	\$2,455.07	0.0333	2004	21	\$81.75	\$650.89	\$81.75	\$0.00		\$732.64	\$732.64	\$0.00	\$732.64	\$1,447.31
1929	1995	1	\$2,349.97	\$2,349.97	0.0333	2004	21	\$78.25	\$623.02	\$78.25	\$0.00		\$701.27	\$701.27	\$0.00	\$701.27	\$1,648.70
1929	1995	1	\$1,078.96	\$1,078.96	0.1	2004	1	\$112.33	\$888.73	\$112.33	\$0.00		\$966.63	\$966.63	\$0.00	\$966.63	\$1,112.33
1929	1996	10	\$629.02	\$6,290.22	0.0333	2004	22	\$209.46	\$1,467.23	\$209.46	\$0.00		\$1,676.69	\$1,676.69	\$0.00	\$1,676.69	\$4,613.53
1929	1996	21	\$345.13	\$7,247.68	0.0333	2004	22	\$241.35	\$1,690.61	\$241.35	\$0.00		\$1,931.96	\$1,931.96	\$0.00	\$1,931.96	\$5,315.72
1929	1996	5	\$325.19	\$1,625.93	0.0333	2004	22	\$54.14	\$379.24	\$54.14	\$0.00		\$433.38	\$433.38	\$0.00	\$433.38	\$1,192.55
1929	1996	4	\$232.85	\$931.40	0.0333	2004	22	\$31.02	\$217.29	\$31.02	\$0.00		\$248.31	\$248.31	\$0.00	\$248.31	\$683.09
1929	1996	85	\$564.56	\$47,987.47	0.0333	2004	22	\$1,597.98	\$11,193.57	\$1,597.98	\$0.00		\$12,791.55	\$12,791.55	\$0.00	\$12,791.55	\$35,195.92
1929	1996	7	\$1,262.74	\$8,839.17	0.0333	2004	22	\$263.50	\$1,845.77	\$263.50	\$0.00		\$2,109.27	\$2,109.27	\$0.00	\$2,109.27	\$5,803.51
1929	1996	12	\$659.40	\$7,912.78	0.0333	2004	22	\$28.54	\$198.92	\$28.54	\$0.00		\$228.46	\$228.46	\$0.00	\$228.46	\$628.57
1929	1996	1	\$857.03	\$857.03	0.0333	2004	22	\$259.91	\$1,783.94	\$259.91	\$0.00		\$2,043.85	\$2,043.85	\$0.00	\$2,043.85	\$5,781.38
1929	1996	10	\$780.52	\$7,805.23	0.0333	2004	22	\$209.01	\$1,255.06	\$209.01	\$0.00		\$1,464.07	\$1,464.07	\$0.00	\$1,464.07	\$4,812.59
1929	1997	38	\$165.18	\$6,276.66	0.0333	2004	23	\$152.97	\$918.56	\$152.97	\$0.00		\$1,071.53	\$1,071.53	\$0.00	\$1,071.53	\$3,522.24
1929	1997	21	\$218.75	\$4,593.77	0.0333	2004	23	\$149.60	\$898.32	\$149.60	\$0.00		\$1,047.92	\$1,047.92	\$0.00	\$1,047.92	\$3,444.66
1929	1997	13	\$345.58	\$4,492.58	0.0333	2004	23	\$21.27	\$127.73	\$21.27	\$0.00		\$149.00	\$149.00	\$0.00	\$149.00	\$489.78
1929	1997	1	\$638.78	\$638.78	0.0333	2004	23	\$205.82	\$1,235.91	\$205.82	\$0.00		\$1,441.73	\$1,441.73	\$0.00	\$1,441.73	\$4,738.99
1929	1997	13	\$475.44	\$6,180.72	0.0333	2004	23	\$4.80	\$38.82	\$4.80	\$0.00		\$33.62	\$33.62	\$0.00	\$33.62	\$110.47
1929	1997	3	\$48.03	\$144.09	0.0333	2004	23	\$16.19	\$97.22	\$16.19	\$0.00		\$113.41	\$113.41	\$0.00	\$113.41	\$372.71
1929	1997	3	\$243.06	\$486.12	0.0333	2004	23	\$190.71	\$1,145.18	\$190.71	\$0.00		\$1,335.89	\$1,335.89	\$0.00	\$1,335.89	\$4,391.07
1929	1997	3	\$1,908.99	\$5,726.96	0.0333	2004	23	\$25.45	\$152.83	\$25.45	\$0.00		\$178.28	\$178.28	\$0.00	\$178.28	\$586.04
1929	1997	1	\$764.32	\$764.32	0.0333	2004	23	\$152.41	\$915.19	\$152.41	\$0.00		\$1,067.60	\$1,067.60	\$0.00	\$1,067.60	\$3,509.16
1929	1997	2	\$2,288.38	\$4,576.76	0.0333	2004	23	\$23.41	\$140.57	\$23.41	\$0.00		\$163.98	\$163.98	\$0.00	\$163.98	\$539.13
1929	1997	1	\$703.11	\$703.11	0.0333	2004	23	\$23.41	\$140.57	\$23.41	\$0.00		\$163.98	\$163.98	\$0.00	\$163.98	\$539.13
1929	1997	1	#####	(\$10,364.08)	0.0333	2004	23	(\$345.12)	(\$2,072.42)	(\$345.12)	\$0.00		(\$2,417.54)	(\$2,417.54)	\$0.00	(\$2,417.54)	(\$7,946.54)
1929	1998	25	\$440.07	\$1,001.64	0.0333	2004	24	\$393.55	\$1,967.75	\$393.55	\$0.00		\$2,198.10	\$2,198.10	\$0.00	\$2,198.10	\$8,803.54
1929	1998	27	\$437.72	\$11,818.31	0.0333	2004	24	\$393.55	\$1,967.75	\$393.55	\$0.00		\$2,361.30	\$2,361.30	\$0.00	\$2,361.30	\$9,457.01
1929	1998	9	\$526.05	\$4,734.47	0.0333	2004	24	\$157.66	\$788.30	\$157.66	\$0.00		\$945.96	\$945.96	\$0.00	\$945.96	\$3,788.51
1929	1998	6	\$1,033.64	\$6,201.82	0.0333	2004	24	\$206.52	\$1,032.60	\$206.52	\$0.00		\$1,239.12	\$1,239.12	\$0.00	\$1,239.12	\$4,962.70
1929	1998	33	\$895.75	\$29,560.03	0.0333	2004	24	\$984.35	\$4,921.75	\$984.35	\$0.00		\$5,906.10	\$5,906.10	\$0.00	\$5,906.10	\$23,653.93

Berea College Electric Utility
Continuing Plant Records
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Acct#	Year Booked	Qty	Unit Cost	Original Value	03-04 Depreciation Rate	Current Year Remaining	2004-2005 Depreciation Expense	2002-2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Retirements	2003/2004 Balance Retire. Losses	2003/2004 Reserve Prior Retirements	2003/2004 Loss on Retirement	2001/2004 Reserve Balance	6/30/2004 NBY
1929	1998	2	\$1,803.70	\$3,607.39	0.0333	2004	\$120.13	\$690.65	\$120.13			\$720.78	\$720.78	\$0.00	\$1,201.92	\$2,886.61
1929	1998	4	\$1,578.95	\$6,315.81	0.0333	2004	\$210.32	\$1,051.60	\$210.32			\$1,261.92	\$1,261.92	\$0.00	\$1,261.92	\$5,053.89
1929	1998	5	\$10,222.42	\$51,112.09	0.0333	2004	\$1,702.03	\$8,510.15	\$1,702.03			\$10,212.18	\$10,212.18	\$0.00	\$10,212.18	\$40,899.91
1929	1998	7	\$887.63	\$6,213.44	0.0333	2004	\$206.91	\$1,034.55	\$206.91			\$1,241.46	\$1,241.46	\$0.00	\$1,241.46	\$4,971.98
1929	1998	11	\$1,336.26	\$14,698.26	0.0333	2004	\$489.47	\$2,447.35	\$489.47			\$2,936.82	\$2,936.82	\$0.00	\$1,866.00	\$11,762.08
1929	1998	5	\$1,867.86	\$9,339.32	0.0333	2004	\$311.00	\$1,555.00	\$311.00			\$1,866.00	\$1,866.00	\$0.00	\$1,866.00	\$7,473.32
1929	1998	15	\$1,981.12	\$29,716.80	0.0333	2004	\$989.57	\$4,947.85	\$989.57			\$5,937.42	\$5,937.42	\$0.00	\$5,937.42	\$23,779.38
1929	1998	7	\$2,356.08	\$16,492.57	0.0333	2004	\$549.20	\$2,746.00	\$549.20			\$3,295.20	\$3,295.20	\$0.00	\$3,295.20	\$11,977.37
1929	1998	2	\$1,550.58	\$3,101.16	0.0333	2004	\$103.27	\$516.35	\$103.27			\$619.62	\$619.62	\$0.00	\$1,550.58	\$2,481.54
1929	1998	3	\$2,253.32	\$6,759.96	0.0333	2004	\$225.11	\$1,125.55	\$225.11			\$1,350.66	\$1,350.66	\$0.00	\$1,350.66	\$5,409.30
1929	1998	3	\$11,959.91	\$35,879.74	0.0333	2004	\$1,948.80	\$9,744.00	\$1,948.80			\$7,168.80	\$7,168.80	\$0.00	\$7,168.80	\$28,710.94
1929	1998	1	\$31,827.27	\$31,827.27	0.0333	2004	\$1,948.80	\$673.90	\$1,948.80			\$4,043.40	\$4,043.40	\$0.00	\$6,359.10	\$16,193.84
1929	1998	1	\$4,537.84	\$4,537.84	0.0333	2004	\$151.11	\$755.55	\$151.11			\$6,359.10	\$6,359.10	\$0.00	\$6,359.10	\$25,468.17
1929	1998	1	\$8,943.56	\$8,943.56	0.0333	2004	\$287.82	\$1,439.10	\$287.82			\$906.66	\$906.66	\$0.00	\$906.66	\$3,631.18
1929	1999	10	\$501.33	\$5,013.27	0.0333	2004	\$103.27	\$516.35	\$103.27			\$1,786.92	\$1,786.92	\$0.00	\$1,786.92	\$7,156.64
1929	1999	29	\$406.29	\$11,782.48	0.0333	2004	\$392.36	\$1,961.80	\$392.36			\$934.60	\$934.60	\$0.00	\$1,961.80	\$4,678.67
1929	1999	7	\$427.40	\$2,991.80	0.0333	2004	\$99.63	\$498.15	\$99.63			\$498.15	\$498.15	\$0.00	\$498.15	\$2,493.65
1929	1999	80	\$790.69	\$63,255.56	0.0333	2004	\$263.69	\$1,318.45	\$263.69			\$10,532.05	\$10,532.05	\$0.00	\$10,532.05	\$52,723.51
1929	1999	1	\$696.12	\$7,918.71	0.0333	2004	\$23.18	\$115.90	\$23.18			\$115.90	\$115.90	\$0.00	\$115.90	\$6,600.26
1929	1999	48	\$995.20	\$47,760.58	0.0333	2004	\$636.92	\$3,183.73	\$636.92			\$7,953.65	\$7,953.65	\$0.00	\$7,953.65	\$39,815.93
1929	1999	2	\$5,061.86	\$10,123.72	0.0333	2004	\$337.12	\$1,685.60	\$337.12			\$1,685.60	\$1,685.60	\$0.00	\$1,685.60	\$8,438.12
1929	1999	20	\$1,301.14	\$26,022.89	0.0333	2004	\$346.24	\$1,731.20	\$346.24			\$4,332.80	\$4,332.80	\$0.00	\$4,332.80	\$21,690.09
1929	1999	1	\$1,417.98	\$3,417.98	0.0333	2004	\$113.82	\$569.10	\$113.82			\$569.10	\$569.10	\$0.00	\$569.10	\$2,848.88
1929	1999	1	\$4,053.93	\$4,053.93	0.0333	2004	\$135.00	\$675.00	\$135.00			\$675.00	\$675.00	\$0.00	\$675.00	\$3,378.93
1929	1999	1	\$325.59	\$325.59	0.0333	2004	\$36.72	\$183.60	\$36.72			\$183.60	\$183.60	\$0.00	\$183.60	\$2,713.39
1929	1999	2	\$1,216.66	\$2,433.32	0.0333	2004	\$234.12	\$1,170.12	\$234.12			\$405.15	\$405.15	\$0.00	\$405.15	\$2,038.17
1929	1999	1	\$888.87	\$888.87	0.0333	2004	\$29.60	\$148.00	\$29.60			\$148.00	\$148.00	\$0.00	\$148.00	\$740.87
1929	2000	10	\$1,892.00	\$18,919.97	0.0333	2004	\$30.04	\$1,500.56	\$30.04			\$2,520.16	\$2,520.16	\$0.00	\$2,520.16	\$16,398.81
1929	2000	5	\$561.69	\$2,808.47	0.0333	2004	\$93.52	\$462.60	\$93.52			\$374.08	\$374.08	\$0.00	\$374.08	\$2,434.39
1929	2000	65	\$329.55	\$21,420.50	0.0333	2004	\$713.30	\$3,666.30	\$713.30			\$2,467.76	\$2,467.76	\$0.00	\$2,467.76	\$18,567.30
1929	2000	5	\$370.50	\$1,852.51	0.0333	2004	\$61.69	\$308.45	\$61.69			\$936.24	\$936.24	\$0.00	\$936.24	\$1,605.75
1929	2000	5	\$1,405.76	\$7,028.82	0.0333	2004	\$234.06	\$1,170.12	\$234.06			\$1,324.52	\$1,324.52	\$0.00	\$1,324.52	\$6,092.58
1929	2000	23	\$432.34	\$9,943.72	0.0333	2004	\$331.13	\$1,655.44	\$331.13			\$1,821.76	\$1,821.76	\$0.00	\$1,821.76	\$11,855.21
1929	2000	9	\$1,519.66	\$13,676.97	0.0333	2004	\$455.44	\$2,277.20	\$455.44			\$2,033.36	\$2,033.36	\$0.00	\$2,033.36	\$11,323.48
1929	2000	3	\$508.95	\$1,526.84	0.0333	2004	\$152.52	\$762.60	\$152.52			\$303.48	\$303.48	\$0.00	\$303.48	\$1,968.43
1929	2000	5	\$454.18	\$2,270.91	0.0333	2004	\$75.62	\$378.10	\$75.62			\$1,293.72	\$1,293.72	\$0.00	\$1,293.72	\$8,418.83
1929	2000	6	\$1,618.76	\$9,712.55	0.0333	2004	\$323.43	\$1,616.16	\$323.43			\$1,560.16	\$1,560.16	\$0.00	\$1,560.16	\$10,152.70
1929	2000	4	\$2,928.22	\$11,712.86	0.0333	2004	\$390.04	\$1,950.04	\$390.04			\$1,767.72	\$1,767.72	\$0.00	\$1,767.72	\$11,503.41
1929	2000	13	\$1,020.86	\$13,271.13	0.0333	2004	\$441.93	\$2,209.64	\$441.93			\$2,747.72	\$2,747.72	\$0.00	\$2,747.72	\$11,787.70
1929	2000	2	\$1,031.21	\$2,062.42	0.0333	2004	\$206.04	\$1,030.36	\$206.04			\$300.16	\$300.16	\$0.00	\$300.16	\$1,953.33
1929	2000	1	\$2,253.49	\$2,253.49	0.0333	2004	\$75.04	\$375.20	\$75.04			\$1,482.21	\$1,482.21	\$0.00	\$1,482.21	\$1,354.75
1929	2001	10	\$1,483.70	\$14,836.96	0.0333	2004	\$494.07	\$2,470.35	\$494.07			\$2,353.38	\$2,353.38	\$0.00	\$2,353.38	\$2,120.90
1929	2001	12	\$196.36	\$2,356.28	0.0333	2004	\$78.46	\$392.30	\$78.46			\$663.93	\$663.93	\$0.00	\$663.93	\$5,981.99
1929	2001	8	\$830.74	\$6,645.92	0.0333	2004	\$221.31	\$1,106.56	\$221.31			\$663.93	\$663.93	\$0.00	\$663.93	\$5,981.99

Elec Assets to be Sold1.xls

Berea College Electric Utility
Continuing Plant Records
June 30, 2004

Acct#	Year Booked	Qty.	Unit Cost	Original Value	Depreciation Rate	03/04		2004-2005		2003-2004		2003-2004		2003-2004		6/30/2004 NBV
						Current Year	Remaining Years	Depreciation Expense	Reserve Balance	2003-2004 Depreciation Expense	2003-2004 Reserve Balance	2003-2004 Retire. Losses	2003-2004 Retire. Losses	2003-2004 Loss on Retirement	2003-2004 Reserve Balance	
1929	2001	16	\$531.53	\$8,504.40	0.0333	2004	27	\$283.20	\$566.40	\$283.26	\$566.40	\$849.60	\$0.00	\$0.00	\$7,654.80	
1929	2001	1	\$618.39	\$618.39	0.0333	2004	27	\$20.59	\$41.18	\$20.59	\$41.18	\$61.77	\$0.00	\$0.00	\$556.62	
1929	2001	22	\$669.66	\$10,332.55	0.0333	2004	27	\$344.07	\$688.14	\$344.07	\$688.14	\$1,032.21	\$0.00	\$0.00	\$9,300.34	
1929	2001	1	\$1,664.16	\$1,664.16	0.0333	2004	27	\$55.42	\$110.84	\$55.42	\$110.84	\$166.26	\$0.00	\$0.00	\$1,497.90	
1929	2001	1	\$3,415.00	\$3,415.00	0.0333	2004	27	\$113.72	\$227.44	\$113.72	\$227.44	\$171.16	\$0.00	\$0.00	\$3,243.84	
1929	2001	1	\$617.23	\$617.23	0.0333	2004	27	\$20.55	\$41.10	\$20.55	\$41.10	\$61.65	\$0.00	\$0.00	\$555.58	
1929	2001	1	\$608.45	\$608.45	0.0333	2004	27	\$20.26	\$40.52	\$20.26	\$40.52	\$60.78	\$0.00	\$0.00	\$547.67	
1929	2001	2	\$351.50	\$703.00	0.0333	2004	27	\$23.41	\$46.82	\$23.41	\$46.82	\$70.23	\$0.00	\$0.00	\$632.77	
1929	2001	1	\$1,089.91	\$1,089.91	0.0333	2004	27	\$36.29	\$72.58	\$36.29	\$72.58	\$108.87	\$0.00	\$0.00	\$981.04	
1929	2001	3	\$1,121.50	\$3,364.51	0.0333	2004	27	\$112.04	\$224.08	\$112.04	\$224.08	\$336.12	\$0.00	\$0.00	\$3,028.39	
1929	2002	6	\$912.08	\$5,472.49	0.0333	2004	28	\$182.23	\$729.72	\$182.23	\$729.72	\$1,093.59	\$0.00	\$0.00	\$4,378.90	
1929	2002	30	\$498.76	\$14,962.67	0.0333	2004	28	\$498.26	\$1,494.78	\$498.26	\$1,494.78	\$2,989.56	\$0.00	\$0.00	\$13,973.11	
1929	2002	4	\$4,905.28	\$19,621.10	0.0333	2004	28	\$695.53	\$2,782.12	\$695.53	\$2,782.12	\$4,173.18	\$0.00	\$0.00	\$15,447.92	
1929	2002	9	\$2,320.77	\$20,886.90	0.0333	2004	28	\$1,738.28	\$15,544.32	\$1,738.28	\$15,544.32	\$26,282.60	\$0.00	\$0.00	\$14,604.30	
1929	2002	36	\$1,450.02	\$52,200.71	0.0333	2004	28	\$1,302.78	\$4,710.08	\$1,302.78	\$4,710.08	\$6,066.41	\$0.00	\$0.00	\$46,134.30	
1929	2002	25	\$1,564.90	\$39,122.38	0.0333	2004	28	\$891.35	\$2,228.38	\$891.35	\$2,228.38	\$3,119.70	\$0.00	\$0.00	\$36,002.68	
1929	2002	25	\$1,070.69	\$26,767.23	0.0333	2004	28	\$662.41	\$1,656.03	\$662.41	\$1,656.03	\$2,141.39	\$0.00	\$0.00	\$24,625.84	
1929	2002	13	\$1,530.17	\$19,892.27	0.0333	2004	28	\$359.31	\$1,177.93	\$359.31	\$1,177.93	\$1,577.24	\$0.00	\$0.00	\$18,315.03	
1929	2002	4	\$2,697.50	\$10,790.00	0.0333	2004	28	\$50.70	\$202.80	\$50.70	\$202.80	\$659.16	\$0.00	\$0.00	\$10,130.84	
1929	2002	1	\$1,522.59	\$1,522.59	0.0333	2004	28	\$225.13	\$450.26	\$225.13	\$450.26	\$300.34	\$0.00	\$0.00	\$1,222.25	
1929	2002	1	\$6,760.55	\$6,760.55	0.0333	2004	28	\$469.98	\$1,171.95	\$469.98	\$1,171.95	\$1,559.26	\$0.00	\$0.00	\$5,200.29	
1929	2002	56	\$252.03	\$14,111.40	0.0333	2004	28	\$345.16	\$2,070.96	\$345.16	\$2,070.96	\$2,716.12	\$0.00	\$0.00	\$11,395.28	
1929	2002	7	\$1,051.74	\$7,362.16	0.0333	2004	28	\$66.18	\$330.90	\$66.18	\$330.90	\$449.46	\$0.00	\$0.00	\$6,912.70	
1929	2002	11	\$1,545.67	\$17,002.37	0.0333	2004	28	\$188.17	\$1,881.71	\$188.17	\$1,881.71	\$2,442.22	\$0.00	\$0.00	\$14,560.15	
1929	2002	3	\$5,650.66	\$5,650.66	0.0333	2004	28	\$188.17	\$564.51	\$188.17	\$564.51	\$739.82	\$0.00	\$0.00	\$5,011.84	
1929	2002	4	\$3,678.58	\$14,714.31	0.0333	2004	28	\$489.99	\$1,959.96	\$489.99	\$1,959.96	\$2,546.63	\$0.00	\$0.00	\$12,164.68	
1929	2002	10	\$1,610.54	\$16,105.39	0.0333	2004	28	\$12.55	\$125.50	\$12.55	\$125.50	\$163.91	\$0.00	\$0.00	\$15,941.48	
1929	2002	3	\$376.81	\$1,120.43	0.0333	2004	28	\$12.55	\$37.65	\$12.55	\$37.65	\$49.54	\$0.00	\$0.00	\$1,070.89	
1929	2002	7	\$1,889.99	\$13,229.91	0.0333	2004	28	\$440.56	\$3,083.92	\$440.56	\$3,083.92	\$3,824.48	\$0.00	\$0.00	\$9,405.43	
1929	2002	2	\$3,141.98	\$6,283.95	0.0333	2004	29	\$209.26	\$837.02	\$209.26	\$837.02	\$1,046.28	\$0.00	\$0.00	\$5,237.67	
1929	2003	2	\$1,633.15	\$6,532.58	0.0333	2004	29	\$217.53	\$870.12	\$217.53	\$870.12	\$1,087.65	\$0.00	\$0.00	\$5,444.93	
1929	2003	4	\$399.35	\$1,677.62	0.0333	2004	29	\$58.53	\$234.12	\$58.53	\$234.12	\$305.34	\$0.00	\$0.00	\$1,372.28	
1929	2003	8	\$282.94	\$2,263.54	0.0333	2004	29	\$75.38	\$603.04	\$75.38	\$603.04	\$779.65	\$0.00	\$0.00	\$1,483.89	
1929	2003	8	\$1,273.29	\$10,186.29	0.0333	2004	29	\$339.20	\$2,713.60	\$339.20	\$2,713.60	\$3,552.80	\$0.00	\$0.00	\$6,633.49	
1929	2003	25	\$423.47	\$10,586.66	0.0333	2004	29	\$352.54	\$881.35	\$352.54	\$881.35	\$1,133.89	\$0.00	\$0.00	\$9,452.77	
1929	2003	1	\$1,181.32	\$1,181.32	0.0333	2004	29	\$39.34	\$78.68	\$39.34	\$78.68	\$101.58	\$0.00	\$0.00	\$1,079.74	
1929	2003	1	\$2,223.95	\$15,567.68	0.0333	2004	29	\$518.40	\$2,073.60	\$518.40	\$2,073.60	\$2,792.00	\$0.00	\$0.00	\$12,775.68	
1929	2003	5	\$760.90	\$3,804.50	0.0333	2004	29	\$126.69	\$633.45	\$126.69	\$633.45	\$844.63	\$0.00	\$0.00	\$3,059.87	
1929	2003	1	\$1,615.07	\$1,615.07	0.0333	2004	29	\$53.78	\$107.56	\$53.78	\$107.56	\$140.14	\$0.00	\$0.00	\$1,474.93	
1929	2003	9	\$856.58	\$7,709.70	0.0333	2004	29	\$256.72	\$2,310.48	\$256.72	\$2,310.48	\$3,067.20	\$0.00	\$0.00	\$4,642.50	
1929	2003	1	\$759.27	\$759.27	0.0333	2004	29	\$23.28	\$46.56	\$23.28	\$46.56	\$30.80	\$0.00	\$0.00	\$728.47	
1929	2003	0	(\$434.12)	(\$434.12)	0.0333	2004	29	\$14.46	\$14.46	(\$14.46)	(\$14.46)	\$0.00	\$0.00	(\$419.66)		
1929	2003	4	\$715.65	\$2,862.61	0.0333	2004	29	\$95.32	\$381.28	\$95.32	\$381.28	\$505.32	\$0.00	\$0.00	\$2,357.29	
1929	2004	25	\$337.56	\$8,439.10	0.0333	2004	30	\$281.02	\$7,025.50	\$281.02	\$7,025.50	\$3,606.52	\$0.00	\$0.00	\$4,818.58	
1929	2004	2	\$1,725.00	\$3,450.00	0.0333	2004	30	\$114.89	\$229.78	\$114.89	\$229.78	\$306.38	\$0.00	\$0.00	\$3,143.62	
1929	2004	35	\$797.20	\$27,901.89	0.0333	2004	30	\$29.13	\$1,019.05	\$29.13	\$1,019.05	\$1,310.38	\$0.00	\$0.00	\$26,591.51	

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Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year	Years Remaining	2004-2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Retirements	2003/2004 Reserve Balance	Loss on Retirement	2003/2004 Reserve Balance	6/30/2004 NBY
1929	35 FT CLASS 5 UTILITY POLES	1	\$241.55	\$241.55	0.0333	2004	30	\$8.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$241.55
1929	39 FT ROUND STEEL GALV POLE	1	\$8,118.90	\$8,118.90	0.0333	2004	30	\$270.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,118.90
1929	40 FT CLASS 2 UTILITY POLES	5	\$1,992.87	\$5,964.37	0.0333	2004	30	\$198.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,964.37
1929	40 FT CLASS 4 UTILITY POLES	30	\$778.76	\$23,362.92	0.0333	2004	30	\$777.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,362.92
1929	45 FT CLASS 1 UTILITY POLES	8	\$1,661.40	\$13,291.17	0.0333	2004	30	\$442.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,291.17
1929	45 FT CLASS 2 UTILITY POLES	3	\$854.32	\$2,562.95	0.0333	2004	30	\$85.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,562.95
1929	50 FT CLASS 2 UTILITY POLES	3	\$3,126.54	\$9,379.63	0.0333	2004	30	\$312.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,379.63
1930	#8 COPPERWELD WIRE	1947	###	\$77.43	0.0286	2004	0	\$0.00	\$77.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77.43	\$0.00
1930	40 COPPER WIRE	1947	###	\$1,502.97	0.0286	2004	0	\$0.00	\$1,502.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,502.97	\$0.00
1930	#6 WEATHERPROOF COPPER WIRE	1948	###	\$1,203.77	0.0286	2004	0	\$0.00	\$1,203.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,203.77	\$0.00
1930	#10 WEATHERPROOF COPPER WIRE	1948	###	\$0.07	0.0286	2004	0	\$0.00	\$290.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$290.58	\$0.00
1930	#8 WEATHERPROOF COPPER WIRE	1950	706	\$0.11	0.0286	2004	0	\$0.00	\$141.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$141.88	\$0.00
1930	#6 WEATHERPROOF COPPER WIRE	1951	###	\$368.31	0.0286	2004	0	\$0.00	\$368.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$368.31	\$0.00
1930	#6 BARE COPPER WIRE	1951	###	\$1,337.96	0.0286	2004	0	\$0.00	\$1,337.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,337.96	\$0.00
1930	#6 WEATHERPROOF COPPER WIRE	1951	384	\$0.05	0.0286	2004	0	\$0.00	\$20.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.93	\$0.00
1930	#8 WEATHERPROOF COPPER WIRE	1952	###	\$1,160.37	0.0286	2004	0	\$0.00	\$1,160.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,160.37	\$0.00
1930	#6 COPPERWELD WIRE	1952	542	\$0.12	0.0286	2004	0	\$0.00	\$64.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64.60	\$0.00
1930	#6 WEATHERPROOF COPPER WIRE	1952	###	\$1,195.91	0.0286	2004	0	\$0.00	\$1,195.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,195.91	\$0.00
1930	#10 WEATHERPROOF COPPER WIRE	1953	###	\$326.66	0.0286	2004	0	\$0.00	\$326.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$326.66	\$0.00
1930	#6 COPPERWELD WIRE	1953	###	\$1,961.17	0.0286	2004	0	\$0.00	\$1,961.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,961.17	\$0.00
1930	#6 WEATHERPROOF COPPER WIRE	1953	###	\$1,578.34	0.0286	2004	0	\$0.00	\$1,578.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,578.34	\$0.00
1930	#10 WEATHERPROOF COPPER WIRE	1954	###	\$220.97	0.0286	2004	0	\$0.00	\$220.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$220.97	\$0.00
1930	#6 COPPERWELD WIRE	1954	###	\$3,856.35	0.0286	2004	0	\$0.00	\$3,856.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,856.35	\$0.00
1930	#6 WEATHERPROOF COPPER WIRE	1954	###	\$947.84	0.0286	2004	0	\$0.00	\$947.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947.84	\$0.00
1930	#4 WEATHERPROOF COPPER WIRE	1955	###	\$356.99	0.0286	2004	0	\$0.00	\$356.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$356.99	\$0.00
1930	#6 COPPERWELD WIRE	1955	###	\$1,904.58	0.0286	2004	0	\$0.00	\$1,904.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,904.58	\$0.00
1930	#6 WEATHERPROOF COPPER WIRE	1955	###	\$1,860.73	0.0286	2004	0	\$0.00	\$1,860.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,860.73	\$0.00
1930	#4 COPPERWELD WIRE	1956	###	\$711.54	0.0286	2004	0	\$0.00	\$711.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$711.54	\$0.00
1930	#4 WEATHERPROOF COPPER WIRE	1956	###	\$2,147.03	0.0286	2004	0	\$0.00	\$2,147.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,147.03	\$0.00
1930	#6 BARE COPPER WIRE	1956	###	\$714.47	0.0286	2004	0	\$0.00	\$714.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$714.47	\$0.00
1930	#6 COPPERWELD WIRE	1956	###	\$1,240.95	0.0286	2004	0	\$0.00	\$1,240.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,240.95	\$0.00
1930	#6 WEATHERPROOF COPPER WIRE	1956	###	\$3,579.27	0.0286	2004	0	\$0.00	\$3,579.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,579.27	\$0.00
1930	#4 COPPERWELD WIRE	1957	###	\$1,471.54	0.0286	2004	0	\$0.00	\$1,471.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,471.54	\$0.00
1930	#4 WEATHERPROOF COPPER WIRE	1958	###	\$1,138.13	0.0286	2004	0	\$0.00	\$1,138.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,138.13	\$0.00
1930	#4 WEATHERPROOF COPPER WIRE	1958	###	\$843.99	0.0286	2004	0	\$0.00	\$843.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$843.99	\$0.00
1930	#6 COPPERWELD WIRE	1958	###	\$1,787.11	0.0286	2004	0	\$0.00	\$1,787.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,787.11	\$0.00
1930	#6 WEATHERPROOF COPPER WIRE	1958	860	\$0.13	0.0286	2004	0	\$0.00	\$108.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$108.75	\$0.00
1930	#4 COPPER WIRE	1958	###	\$1,490.41	0.0286	2004	0	\$0.00	\$1,490.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,490.41	\$0.00
1930	#10 COPPER WIRE	1959	623	\$0.29	0.0286	2004	0	\$0.00	\$183.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$183.53	\$0.00
1930	#10 WEATHERPROOF COPPER WIRE	1959	###	\$0.08	0.0286	2004	0	\$0.00	\$123.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$123.67	\$0.00
1930	#4 COPPERWELD WIRE	1959	###	\$0.14	0.0286	2004	0	\$0.00	\$420.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$420.73	\$0.00
1930	#4 WEATHERPROOF COPPER WIRE	1959	###	\$0.16	0.0286	2004	0	\$0.00	\$1,323.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,323.57	\$0.00
1930	#6 BARE COPPER WIRE	1959	###	\$0.12	0.0286	2004	0	\$0.00	\$881.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$881.91	\$0.00
1930	#6 COPPERWELD WIRE	1959	###	\$0.12	0.0286	2004	0	\$0.00	\$2,111.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,111.79	\$0.00

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Acc#	Year Booked	Qty	Original Value	Depreciation Rate	Current Year	Years Remaining	2004-2005		2003/2004		2003/2004		2003/2004		Loss on Retirement	2003/2004	
							Unit Cost	Depreciation Expense	Reserve Balance	Depreciation Expense	Adjustment Reserve Bal	Retirements	Retire Balance	Retire Losses		Reserve Prior	Balance
1930	1959	###	\$0.08	0.0286	2004	0	\$0.06	\$77.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1959	730	\$0.07	0.0286	2004	0	\$0.00	\$54.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1960	###	\$0.08	0.0286	2004	0	\$0.00	\$149.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1960	###	\$0.12	0.0286	2004	0	\$0.00	\$210.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1963	###	\$0.13	0.0286	2004	0	\$0.00	\$620.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1963	366	\$0.07	0.0286	2004	0	\$0.00	\$26.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1963	0	\$0.00	0.0286	2004	0	\$0.00	\$768.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1963	###	\$0.22	0.0286	2004	0	\$0.00	\$1,904.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1963	###	\$0.19	0.0286	2004	0	\$0.00	\$941.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1963	###	\$0.17	0.0286	2004	0	\$0.00	\$547.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1963	###	\$0.13	0.0286	2004	0	\$0.00	\$1,402.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1963	###	\$0.15	0.0286	2004	0	\$0.00	\$2,619.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1964	###	\$0.45	0.0286	2004	0	\$0.00	\$21,272.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1966	###	\$1.00	0.0286	2004	0	\$0.00	\$3,357.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1966	###	\$0.34	0.0286	2004	0	\$0.00	\$1,050.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1966	###	\$0.31	0.0286	2004	0	\$0.00	\$12,345.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1967	###	\$0.34	0.0286	2004	0	\$0.00	\$3,389.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1967	###	\$0.28	0.0286	2004	0	\$0.00	\$1,487.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1967	###	\$0.35	0.0286	2004	0	\$0.00	\$557.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1968	###	\$0.26	0.0286	2004	0	\$0.00	\$726.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1968	###	\$0.34	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1969	0	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1969	0	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1969	0	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1969	###	\$0.28	0.0286	2004	0	\$0.00	\$10,478.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1969	###	\$0.17	0.0286	2004	0	\$0.00	\$2,232.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1969	1	\$1,094.68	0.0286	2004	0	\$0.00	\$1,028.13	\$66.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1970	0	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1970	1	\$3,747.90	0.0286	2004	1	\$223.28	\$3,417.43	\$107.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1970	1	\$0.68	0.0286	2004	1	\$56.93	\$871.59	\$27.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1971	###	\$0.56	0.0286	2004	2	\$9.36	\$98.28	\$32.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1971	###	\$0.38	0.0286	2004	2	\$73.50	\$2,163.47	\$73.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1971	###	\$1.11	0.0286	2004	2	\$53.18	\$16,550.33	\$535.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1971	###	\$0.68	0.0286	2004	2	\$113.95	\$3,414.92	\$113.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1972	###	\$0.53	0.0286	2004	3	\$471.19	\$14,120.70	\$471.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1972	###	\$1.62	0.0286	2004	3	\$128.58	\$3,853.20	\$128.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1972	###	\$0.54	0.0286	2004	4	\$23.46	\$6,743.98	\$23.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1973	###	\$0.57	0.0286	2004	4	\$124.17	\$3,602.25	\$124.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1973	###	\$0.59	0.0286	2004	4	\$389.96	\$11,313.15	\$389.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1974	###	\$0.44	0.0286	2004	5	\$376.55	\$10,563.80	\$376.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1974	###	\$0.45	0.0286	2004	5	\$385.94	\$10,827.20	\$385.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1975	535	\$0.73	0.0286	2004	6	\$11.10	\$300.79	\$11.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1975	###	\$0.49	0.0286	2004	6	\$47.84	\$13,896.49	\$47.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1975	1	\$988.47	0.0286	2004	6	\$28.27	\$766.04	\$28.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1975	###	\$0.83	0.0286	2004	6	\$815.90	\$22,108.50	\$815.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1975	0	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1930	1976	###	\$0.52	0.0286	2004	7	\$227.63	\$5,950.19	\$227.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Acct#	Year Hooked	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004-2005		2003-2004 Depreciation Expense	2003-2004 Reserve Bal.	2003-2004		2003-2004 Reserve Balance	Loss on Retirement	2003-2004 Reserve Balance	6/30/2004 NBV
								Depreciation Expense	Reserve Balance			Reserve Balance	Retire. Losses				
1930	#20 A.C.S.R. WIRE	###	\$0.48	\$98.43	0.0286	2004	7	\$28.56	\$746.46	\$28.56	\$28.56	\$775.02	\$0.00	\$775.02	\$223.41		
1930	#397 A.C.S.R. WIRE	###	\$1.32	\$15,490.29	0.0286	2004	7	\$443.28	\$3,860.81	\$443.28	\$443.28	\$4,304.09	\$0.00	\$4,304.09	\$1,195.20		
1930	#2 A.C.S.R. BARE CONDUCTOR W/	###	\$0.69	\$8,759.38	0.0286	2004	8	\$250.52	\$4,413.13	\$250.52	\$250.52	\$4,663.65	\$0.00	\$4,663.65	\$4,095.73		
1930	#20 A.C.S.R. BARE CONDUCTOR W	###	\$4.09	\$11,660.36	0.0286	2004	8	\$333.49	\$8,398.21	\$333.49	\$333.49	\$8,731.70	\$0.00	\$8,731.70	\$2,928.66		
1930	#20 TRIPLEX	125	\$0.68	\$84.53	0.0286	2004	8	\$32.42	\$60.90	\$32.42	\$32.42	\$63.32	\$0.00	\$63.32	\$21.21		
1930	#350 MCM15 KV CONDUCTOR	###	\$1.10	\$1,153.50	0.0286	2004	8	\$32.99	\$830.79	\$32.99	\$32.99	\$863.78	\$0.00	\$863.78	\$289.72		
1930	#397 A.C.S.R. BARE CONDUCTOR V	###	\$1.82	\$8,572.63	0.0286	2004	8	\$245.18	\$4,661.81	\$245.18	\$245.18	\$4,906.99	\$0.00	\$4,906.99	\$3,665.64		
1930	#2 A.C.S.R. CONDUCTOR	###	\$1.05	\$9,260.94	0.0286	2004	9	\$264.86	\$6,416.55	\$264.86	\$264.86	\$6,681.41	\$0.00	\$6,681.41	\$2,579.53		
1930	#20 A.C.S.R. CONDUCTOR WIRE	###	\$0.59	\$13,669.27	0.0286	2004	9	\$390.94	\$9,470.93	\$390.94	\$390.94	\$9,861.87	\$0.00	\$9,861.87	\$3,807.40		
1930	#266 A.C.S.R. CONDUCTOR WIRE	###	\$0.57	\$1,849.27	0.0286	2004	9	\$52.89	\$1,281.30	\$52.89	\$52.89	\$1,334.19	\$0.00	\$1,334.19	\$515.08		
1930	#397 A.C.S.R. CONDUCTOR WIRE	###	\$1.98	\$34,055.67	0.0286	2004	9	\$973.99	\$23,595.92	\$973.99	\$973.99	\$24,569.91	\$0.00	\$24,569.91	\$9,485.76		
1930	#500 MCM COPPER WIRE	484	\$1.60	\$774.40	0.0286	2004	9	\$22.15	\$536.57	\$22.15	\$22.15	\$558.72	\$0.00	\$558.72	\$215.68		
1930	#2 A.C.S.R. CONDUCTOR WIRE	###	\$0.35	\$9,950.15	0.0286	2004	10	\$284.57	\$6,021.73	\$284.57	\$284.57	\$6,906.30	\$0.00	\$6,906.30	\$3,043.85		
1930	#20 A.C.S.R. CONDUCTOR WIRE	###	\$0.49	\$6,060.75	0.0286	2004	10	\$173.34	\$4,033.41	\$173.34	\$173.34	\$4,206.75	\$0.00	\$4,206.75	\$1,854.00		
1930	#397 A.C.S.R. CONDUCTOR WIRE	###	\$0.86	\$3,130.33	0.0286	2004	10	\$89.53	\$2,083.23	\$89.53	\$89.53	\$2,172.76	\$0.00	\$2,172.76	\$957.57		
1930	#20 A.C.S.R. CONDUCTOR WIRE	###	\$0.78	\$10,358.37	0.0286	2004	11	\$296.25	\$6,609.92	\$296.25	\$296.25	\$6,906.17	\$0.00	\$6,906.17	\$3,452.20		
1930	#20 A.C.S.R. CONDUCTOR WIRE	500	\$0.44	\$220.25	0.0286	2004	11	\$6.30	\$140.55	\$6.30	\$6.30	\$146.85	\$0.00	\$146.85	\$73.40		
1930	#197 A.C.S.R. CONDUCTOR WIRE	###	\$0.90	\$13,259.55	0.0286	2004	11	\$379.22	\$8,401.20	\$379.22	\$379.22	\$8,840.42	\$0.00	\$8,840.42	\$4,419.13		
1930	#20 A.C.S.R. CONDUCTOR WIRE	###	\$0.92	\$11,153.93	0.0286	2004	12	\$319.00	\$6,812.28	\$319.00	\$319.00	\$7,131.28	\$0.00	\$7,131.28	\$4,022.65		
1930	#397 A.C.S.R. CONDUCTOR WIRE	###	\$0.69	\$30,583.05	0.0286	2004	12	\$874.68	\$18,678.72	\$874.68	\$874.68	\$19,553.40	\$0.00	\$19,553.40	\$11,029.65		
1930	#20 A.C.S.R. CONDUCTOR WIRE	###	\$1.25	\$7,492.85	0.0286	2004	12	\$214.30	\$4,576.31	\$214.30	\$214.30	\$4,790.61	\$0.00	\$4,790.61	\$2,702.24		
1930	#2 A.C.S.R. CONDUCTOR WIRE	###	\$0.63	\$7,930.84	0.0286	2004	13	\$226.82	\$4,626.70	\$226.82	\$226.82	\$4,853.52	\$0.00	\$4,853.52	\$3,077.32		
1930	#20 A.C.S.R. CONDUCTOR WIRE	###	\$1.29	\$6,546.59	0.0286	2004	13	\$187.23	\$3,819.15	\$187.23	\$187.23	\$4,006.38	\$0.00	\$4,006.38	\$2,540.21		
1930	#397 A.C.S.R. CONDUCTOR WIRE	###	\$1.48	\$8,342.83	0.0286	2004	13	\$238.60	\$4,867.03	\$238.60	\$238.60	\$5,105.63	\$0.00	\$5,105.63	\$3,237.20		
1930	#2 A.C.S.R. CONDUCTOR WIRE	###	\$0.78	\$6,067.20	0.0286	2004	14	\$65.15	\$1,266.64	\$65.15	\$65.15	\$1,331.79	\$0.00	\$1,331.79	\$940.34		
1930	#20 A.C.S.R. CONDUCTOR WIRE	###	\$0.71	\$2,278.13	0.0286	2004	14	\$266.74	\$5,183.74	\$266.74	\$266.74	\$5,452.48	\$0.00	\$5,452.48	\$3,874.23		
1930	#397.5 A.C.S.R. CONDUCTOR	###	\$2.14	\$9,326.71	0.0286	2004	14	\$320.20	\$6,572.79	\$320.20	\$320.20	\$6,947.80	\$0.00	\$6,947.80	\$6,164.41		
1930	#2 A.C.S.R. CONDUCTOR WIRE	###	\$0.82	\$4,994.00	0.0286	2004	15	\$142.83	\$2,640.05	\$142.83	\$142.83	\$2,782.88	\$0.00	\$2,782.88	\$2,211.12		
1930	#20 A.C.S.R. CONDUCTOR	###	\$1.03	\$10,201.81	0.0286	2004	15	\$291.77	\$5,393.10	\$291.77	\$291.77	\$5,684.87	\$0.00	\$5,684.87	\$4,516.94		
1930	#397.5 A.C.S.R. CONDUCTOR	###	\$0.87	\$3,686.04	0.0286	2004	15	\$105.42	\$1,948.59	\$105.42	\$105.42	\$2,054.01	\$0.00	\$2,054.01	\$1,632.03		
1930	#4 COPPERWELD	1	\$225.57	\$225.57	0.0286	2004	15	\$6.45	\$119.24	\$6.45	\$6.45	\$125.69	\$0.00	\$125.69	\$98.88		
1930	#266 A.C.S.R. WIRE	390	\$2.68	\$1,045.20	0.0286	2004	16	\$29.89	\$523.91	\$29.89	\$29.89	\$553.80	\$0.00	\$553.80	\$491.40		
1930	#197.5 A.C.S.R. WIRE	###	\$1.93	\$13,112.21	0.0286	2004	16	\$375.01	\$6,572.79	\$375.01	\$375.01	\$6,947.80	\$0.00	\$6,947.80	\$6,164.41		
1930	#2 A.C.S.R. WIRE	###	\$0.37	\$11,195.90	0.0286	2004	17	\$30.20	\$5,305.74	\$30.20	\$30.20	\$5,625.94	\$0.00	\$5,625.94	\$5,569.96		
1930	#20 A.C.S.R. WIRE	20	\$152.24	\$3,044.70	0.0286	2004	17	\$87.08	\$1,442.90	\$87.08	\$87.08	\$1,529.98	\$0.00	\$1,529.98	\$1,514.72		
1930	#2 A.C.S.R. WIRE	###	\$0.53	\$1,499.51	0.0286	2004	17	\$108.09	\$1,658.45	\$108.09	\$108.09	\$1,758.54	\$0.00	\$1,758.54	\$1,740.97		
1930	NO. 2 ACSR WIRE	###	\$1.04	\$8,351.59	0.0286	2004	18	\$238.86	\$3,729.28	\$238.86	\$238.86	\$3,968.14	\$0.00	\$3,968.14	\$4,383.45		
1930	NO. 20 ACSR WIRE	###	\$1.34	\$2,951.79	0.0286	2004	18	\$84.42	\$1,318.06	\$84.42	\$84.42	\$1,402.48	\$0.00	\$1,402.48	\$1,549.31		
1930	NO. 795 ACSR WIRE	###	\$16.29	\$60,679.16	0.0286	2004	18	\$1,735.42	\$15,390.59	\$1,735.42	\$1,735.42	\$17,126.01	\$0.00	\$17,126.01	\$43,553.15		
1930	#20 A.C.S.R. WIRE	###	\$38.71	\$387.09	0.0286	2004	19	\$11.07	\$162.25	\$11.07	\$11.07	\$173.32	\$0.00	\$173.32	\$213.77		
1930	#20 A.C.S.R. WIRE	10	\$0.45	\$7,360.59	0.0286	2004	19	\$210.51	\$3,085.26	\$210.51	\$210.51	\$3,295.77	\$0.00	\$3,295.77	\$4,064.82		
1930	#2 A.C.S.R. WIRE	###	\$0.42	\$5,532.13	0.0286	2004	20	\$158.22	\$2,167.45	\$158.22	\$158.22	\$2,325.67	\$0.00	\$2,325.67	\$2,206.46		
1930	NO. 20 A.C.S.R. WIRE	###	\$0.58	\$1,773.68	0.0286	2004	20	\$50.73	\$694.93	\$50.73	\$50.73	\$745.66	\$0.00	\$745.66	\$1,028.02		
1930	#2 A.C.S.R. WIRE	###	\$0.56	\$5,178.99	0.0286	2004	21	\$148.12	\$1,887.34	\$148.12	\$148.12	\$2,035.46	\$0.00	\$2,035.46	\$3,143.53		
1930	#20 A.C.S.R. WIRE	###	\$0.41	\$410.76	0.0286	2004	21	\$11.75	\$149.71	\$11.75	\$11.75	\$161.46	\$0.00	\$161.46	\$249.30		
1930	#2 A.C.S.R. WIRE	###	\$0.94	\$4,511.86	0.0286	2004	22	\$129.04	\$1,520.73	\$129.04	\$129.04	\$1,649.77	\$0.00	\$1,649.77	\$2,862.09		

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Acct#	Year Booked	Qty	Unit	Original Value	Depreciation Rate	03/04 Current Year	Years Remaining	2004-2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal	2003/2004 Reamnts	2003/2004		2003/2004 Reserve Balance	6/30/2004 NBY
													Loss on Retirement	Reserve Balance		
1930 # 210 A.C.S.R. WIRE	1991	###	\$0.60	\$17,027.36	0.0286	2004	22	\$486.98	\$5,739.07	\$486.98			\$6,226.05	\$0.00	\$6,226.05	\$10,801.31
1930 # 397 A.C.S.R. Wire	1991	523	\$0.36	\$188.28	0.0286	2004	22	\$5.38	\$63.43	\$5.38			\$68.81	\$0.00	\$68.81	\$119.47
1930 #2 A.C.S.R. WIRE	1992	###	\$0.65	\$3,576.13	0.0286	2004	23	\$102.28	\$1,107.48	\$102.28			\$1,209.76	\$0.00	\$1,209.76	\$2,366.37
1930 #397 A.C.S.R. WIRE	1992	0	\$552.90	\$552.90	0.0286	2004	23	\$15.81	\$171.20	\$15.81			\$187.01	\$0.00	\$187.01	\$365.89
1930 #20 A.C.S.R. WIRE	1993	283	\$6.54	\$8,747.07	0.0286	2004	24	\$250.17	\$2,469.42	\$250.17			\$2,719.59	\$0.00	\$2,719.59	\$6,027.48
1930 #20 A.C.S.R. WIRE	1993	283	\$6.54	\$1,849.48	0.0286	2004	24	\$52.16	\$522.16	\$52.16			\$575.06	\$0.00	\$575.06	\$1,274.42
1930 #397 A.C.S.R. WIRE	1993	40	\$53.12	\$2,124.80	0.0286	2004	24	\$60.77	\$599.86	\$60.77			\$660.63	\$0.00	\$660.63	\$1,464.17
1930 #2 A.C.S.R. WIRE	1994	###	\$0.58	\$4,764.43	0.0286	2004	25	\$136.26	\$1,214.63	\$136.26			\$1,350.89	\$0.00	\$1,350.89	\$3,413.54
1930 #20 A.C.S.R. WIRE	1994	30	\$6.90	\$307.00	0.0286	2004	25	\$5.92	\$52.77	\$5.92			\$58.69	\$0.00	\$58.69	\$148.31
1930 #397 A.C.S.R. WIRE	1994	60	\$49.78	\$2,986.87	0.0286	2004	25	\$85.42	\$761.44	\$85.42			\$846.86	\$0.00	\$846.86	\$2,140.01
1930 CAPACITOR BANK BC-14	1994	1	\$4,800.94	\$4,800.94	0.0286	2004	25	\$137.31	\$1,223.98	\$137.31			\$1,361.29	\$0.00	\$1,361.29	\$3,439.65
1930 RECLOSURE BR-125	1994	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
1930 20 ACSR	1995	100	\$150.15	\$15,015.45	0.0286	2004	26	\$429.44	\$3,417.06	\$429.44			\$3,846.50	\$0.00	\$3,846.50	\$11,168.95
1930 397 ACSR	1995	###	\$1.69	\$62,732.95	0.0286	2004	26	\$1,794.16	\$14,276.13	\$1,794.16			\$16,070.29	\$0.00	\$16,070.29	\$46,662.66
1930 795 ACSR	1995	###	\$2.06	\$103,897.64	0.0286	2004	26	\$2,971.47	\$23,643.99	\$2,971.47			\$26,615.46	\$0.00	\$26,615.46	\$77,282.18
1930 NO 2 ACSR	1995	###	\$2.94	\$41,116.18	0.0286	2004	26	\$1,175.92	\$9,356.80	\$1,175.92			\$10,532.72	\$0.00	\$10,532.72	\$30,583.46
1930 NO 20 ACSR	1995	###	\$0.80	\$5,621.86	0.0286	2004	26	\$403.61	\$3,211.52	\$403.61			\$3,615.13	\$0.00	\$3,615.13	\$10,497.06
1930 TREE TRIMMING	1995	0	\$53,355.47	\$53,355.47	0.0286	2004	26	\$204.66	\$1,628.48	\$204.66			\$1,833.14	\$0.00	\$1,833.14	\$4,181.67
1930 TYPE V4I RECI OSURES 70 AMP	1995	11	\$6,248.13	\$68,729.43	0.0286	2004	26	\$1,965.66	\$15,640.76	\$1,965.66			\$17,606.42	\$0.00	\$17,606.42	\$51,123.01
1930 UNRECOVERED COST 1993 PROFIE	1995	1	\$53,331.70	\$53,331.70	0.1	2004	1	\$5,562.50	\$42,436.03	\$5,333.17			\$47,769.20	\$0.00	\$47,769.20	\$8,984.06
1930 NO 2 ACSR	1996	###	\$0.98	\$11,792.14	0.0286	2004	27	\$337.26	\$2,360.82	\$337.26			\$4,128.16	\$0.00	\$4,128.16	\$13,914.47
1930 NO 20 ACSR	1996	###	\$0.55	\$18,042.63	0.0286	2004	27	\$516.02	\$3,612.14	\$516.02			\$58.64	\$0.00	\$58.64	\$197.51
1930 NO 397 ACSR	1996	###	\$0.20	\$256.15	0.0286	2004	27	\$7.33	\$51.31	\$7.33			\$594.93	\$0.00	\$594.93	\$2,376.74
1930 NO 2 ACSR	1997	###	\$0.53	\$2,971.67	0.0286	2004	28	\$84.99	\$509.94	\$84.99			\$189.14	\$0.00	\$189.14	\$755.48
1930 NO 20 ACSR	1997	2	\$7,705.23	\$944.62	0.0286	2004	28	\$27.02	\$162.12	\$27.02			\$3,085.18	\$0.00	\$3,085.18	\$12,325.28
1930 TYPE V4I RECLUSURES 70 AMP	1997	1	(\$4,013.75)	(\$4,013.75)	0.0286	2004	28	(\$114.79)	\$440.74	(\$440.74)			(\$803.53)	\$0.00	(\$803.53)	(\$3,210.22)
1930 CONTRIBUTED CAPITAL GTE 1995	1997	1	(\$4,013.75)	\$23,109.58	0.0286	2004	29	\$660.93	\$3,304.65	\$660.93			\$3,965.58	\$0.00	\$3,965.58	\$19,144.00
1930 NO 2 ACSR	1998	###	\$2.32	\$23,109.58	0.0286	2004	29	\$316.36	\$1,581.80	\$316.36			\$1,898.16	\$0.00	\$1,898.16	\$9,163.26
1930 NO 20 ACSR	1998	###	\$2.23	\$11,061.42	0.0286	2004	29	\$856.11	\$4,280.55	\$856.11			\$5,136.66	\$0.00	\$5,136.66	\$24,797.11
1930 NO 397 ACSR	1998	###	\$3.92	\$53,146.85	0.0286	2004	29	\$1,520.00	\$7,600.00	\$1,520.00			\$9,120.00	\$0.00	\$9,120.00	\$44,926.85
1930 NO 795 ACSR	1998	###	\$1.52	\$41,680.16	0.0286	2004	30	\$1,192.05	\$4,768.20	\$1,192.05			\$5,960.25	\$0.00	\$5,960.25	\$35,719.91
1930 NO 2 ACSR	1999	###	\$0.47	\$2,992.09	0.0286	2004	30	\$85.57	\$342.28	\$85.57			\$427.85	\$0.00	\$427.85	\$2,564.24
1930 NO 397 ACSR	1999	###	\$2.28	\$40,563.41	0.0286	2004	30	\$1,160.11	\$4,640.44	\$1,160.11			\$5,800.55	\$0.00	\$5,800.55	\$34,762.86
1930 NO 2 ACSR	2000	###	\$5.88	\$14,695.36	0.0286	2004	31	\$420.29	\$1,260.87	\$420.29			\$1,681.16	\$0.00	\$1,681.16	\$13,014.20
1930 NO 20 ACSR	2000	###	\$2.79	\$21,034.54	0.0286	2004	31	\$601.59	\$1,804.77	\$601.59			\$2,406.36	\$0.00	\$2,406.36	\$18,628.18
1930 NO 397 ACSR	2000	###	\$0.75	\$4,881.74	0.0286	2004	31	\$139.62	\$418.86	\$139.62			\$558.48	\$0.00	\$558.48	\$4,323.26
1930 NO 2 ACSR	2001	###	\$4.60	\$13,328.02	0.0286	2004	32	\$381.18	\$762.36	\$381.18			\$1,143.54	\$0.00	\$1,143.54	\$12,184.48
1930 NO 20 ACSR	2001	240	\$0.80	\$193.14	0.0286	2004	32	\$5.52	\$11.04	\$5.52			\$16.56	\$0.00	\$16.56	\$176.58
1930 TRANSFER SWITCH	2001	1	\$1,357.00	\$1,357.00	0.0286	2004	32	\$38.81	\$77.62	\$38.81			\$116.43	\$0.00	\$116.43	\$1,440.57
1930 NO 2 ACSR	2002	###	\$2.83	\$24,766.27	0.0286	2004	33	\$708.32	\$708.32	\$708.32			\$1,416.64	\$0.00	\$1,416.64	\$23,349.63
1930 NO 20 ACSR	2002	###	\$1.97	\$21,164.65	0.0286	2004	33	\$605.31	\$605.31	\$605.31			\$1,210.62	\$0.00	\$1,210.62	\$19,954.03
1930 NO 397 ACSR	2002	###	\$0.34	\$1,883.50	0.0286	2004	33	\$53.93	\$53.93	\$53.93			\$107.86	\$0.00	\$107.86	\$1,777.64
1930 NO 2 ACSR	2002.3	###	\$1.41	\$5,302.34	0.0286	2004	33	\$151.65	\$151.65	\$151.65			\$278.03	\$0.00	\$278.03	\$5,024.32

Berea College Electric Utility
Continuing Plant Records
June 30, 2004

Acct#	Year Booked	Qty.	Unit Cost	Original Value	Depreciation Current Rate	Years Remaining	2004-2005		2003-2004		2002-2003		2001-2002		2000-2001		2003/2004 Reserve Balance	2003/2004 Reserve Balance	2003/2004 Loss on Retirement	6/30/2004 NBV
							Depreciation Expense	Reserve Balance	Depreciation Expense	Reserve Balance	Depreciation Expense	Reserve Balance	Depreciation Expense	Reserve Balance	Retire. Losses	Balance				
1930	NO 20 ACSR	###	\$1.88	\$5,306.87	0.0286	2004	\$151.60	\$126.33	\$151.60	\$126.33	\$151.60	\$126.33	\$151.60	\$126.33	\$151.60	\$126.33	\$277.93	\$5,022.94	\$0.00	\$5,022.94
1930	NO 397 ACSR	###	\$2.66	\$13,117.21	0.0286	2004	\$175.15	\$112.63	\$175.15	\$112.63	\$175.15	\$112.63	\$175.15	\$112.63	\$175.15	\$112.63	\$687.78	\$12,429.44	\$0.00	\$12,429.44
1930	NO 2 ACSR	###	\$2.18	\$10,843.78	0.0286	2004	\$110.13	\$0.00	\$110.13	\$0.00	\$110.13	\$0.00	\$110.13	\$0.00	\$110.13	\$0.00	\$310.13	\$10,533.65	\$0.00	\$10,533.65
1930	NO 20 ACSR	###	\$1.79	\$12,674.90	0.0286	2004	\$362.50	\$0.00	\$362.50	\$0.00	\$362.50	\$0.00	\$362.50	\$0.00	\$362.50	\$0.00	\$362.50	\$12,312.40	\$0.00	\$12,312.40
1930	#350 MCM 15 KV CONDUCTOR	100	\$8.64	\$864.00	0.0286	2004	\$24.71	\$0.00	\$24.71	\$0.00	\$24.71	\$0.00	\$24.71	\$0.00	\$24.71	\$0.00	\$24.71	\$839.29	\$0.00	\$839.29
1930	NO 397 ACSR	0	(\$307.88)	\$0.00	0.0286	2004	(\$8.81)	\$0.00	(\$8.81)	\$0.00	(\$8.81)	\$0.00	(\$8.81)	\$0.00	(\$8.81)	\$0.00	(\$8.81)	(\$299.07)	\$0.00	(\$299.07)
1930	#500 MCM COPPER WIRE	184	\$9.35	\$1,720.40	0.0286	2004	\$49.20	\$0.00	\$49.20	\$0.00	\$49.20	\$0.00	\$49.20	\$0.00	\$49.20	\$0.00	\$49.20	\$1,671.20	\$0.00	\$1,671.20
1930	NO 2 ACSR	###	\$3.16	\$9,255.06	0.0286	2004	\$264.69	\$0.00	\$264.69	\$0.00	\$264.69	\$0.00	\$264.69	\$0.00	\$264.69	\$0.00	\$264.69	\$8,990.37	\$0.00	\$8,990.37
1930	NO 20 ACSR	577	\$6.96	\$4,017.74	0.0286	2004	\$114.91	\$0.00	\$114.91	\$0.00	\$114.91	\$0.00	\$114.91	\$0.00	\$114.91	\$0.00	\$114.91	\$3,902.83	\$0.00	\$3,902.83
1930	#20 5 KV IJC LEAD COVERED CBI	896	\$1.48	\$1,323.43	0.025	2004	\$0.00	\$1,323.01	\$0.00	\$1,323.01	\$0.00	\$1,323.01	\$0.00	\$1,323.01	\$0.00	\$1,323.01	\$1,323.01	\$0.00	\$0.00	\$0.42
1932	#60 5 KV COPPERWELD IJC	1958	\$0.72	\$1,416.96	0.025	2004	\$0.00	\$1,416.02	\$0.00	\$1,416.02	\$0.00	\$1,416.02	\$0.00	\$1,416.02	\$0.00	\$1,416.02	\$1,416.02	\$0.00	\$0.00	\$2.26
1932	#20 5 KV IJC LEAD COVERED CBI	###	\$1.38	\$1,857.45	0.025	2004	\$0.00	\$1,857.45	\$0.00	\$1,857.45	\$0.00	\$1,857.45	\$0.00	\$1,857.45	\$0.00	\$1,857.45	\$1,857.45	\$0.00	\$0.00	\$0.00
1932	#6 5 KV ARMORED CABLE	###	\$5.53	\$4,027.62	0.025	2004	\$0.00	\$4,027.62	\$0.00	\$4,027.62	\$0.00	\$4,027.62	\$0.00	\$4,027.62	\$0.00	\$4,027.62	\$4,027.62	\$0.00	\$0.00	\$0.00
1932	#10 5 KV ARMORED CABLE	###	\$5.33	\$10,918.07	0.025	2004	\$0.00	\$10,918.07	\$0.00	\$10,918.07	\$0.00	\$10,918.07	\$0.00	\$10,918.07	\$0.00	\$10,918.07	\$10,918.07	\$0.00	\$0.00	\$0.00
1932	#6 5 KV IJC LEAD COVERED CBI	301	\$6.91	\$2,091.90	0.025	2004	\$0.00	\$2,091.90	\$0.00	\$2,091.90	\$0.00	\$2,091.90	\$0.00	\$2,091.90	\$0.00	\$2,091.90	\$2,091.90	\$0.00	\$0.00	\$0.00
1932	UNDERGROUND CONDUCTORS & UNDERGROUND CONDUCTORS	1	\$66,040.97	\$66,040.97	0.025	2004	\$1,651.02	\$55,777.13	\$1,651.02	\$55,777.13	\$1,651.02	\$55,777.13	\$1,651.02	\$55,777.13	\$1,651.02	\$55,777.13	\$7,006.17	\$57,428.15	\$0.00	\$57,428.15
1932	UNDERGROUND CONDUCTORS & UNDERGROUND CONDUCTORS	1	\$6,284.88	\$6,284.88	0.025	2004	\$207.12	\$6,799.05	\$207.12	\$6,799.05	\$207.12	\$6,799.05	\$207.12	\$6,799.05	\$207.12	\$6,799.05	\$64.35	\$7,006.17	\$0.00	\$7,006.17
1932	#10 600 VOLT UD CABLE	161	\$0.50	\$80.50	0.025	2004	\$2.02	\$62.33	\$2.02	\$62.33	\$2.02	\$62.33	\$2.02	\$62.33	\$2.02	\$62.33	\$64.35	\$64.35	\$0.00	\$0.00
1932	#440 5 KV UD CABLE	900	\$0.89	\$800.74	0.025	2004	\$20.02	\$618.83	\$20.02	\$618.83	\$20.02	\$618.83	\$20.02	\$618.83	\$20.02	\$618.83	\$618.83	\$0.00	\$0.00	\$161.89
1932	#40 600 VOLT UD CABLE	240	\$0.54	\$130.15	0.025	2004	\$3.25	\$79.36	\$3.25	\$79.36	\$3.25	\$79.36	\$3.25	\$79.36	\$3.25	\$79.36	\$82.61	\$82.61	\$0.00	\$82.61
1932	#10 600 VOLT UD CABLE	###	\$0.60	\$980.94	0.025	2004	\$24.52	\$734.59	\$24.52	\$734.59	\$24.52	\$734.59	\$24.52	\$734.59	\$24.52	\$734.59	\$734.59	\$0.00	\$0.00	\$221.83
1932	#20 5 KV UD CABLE IJC	398	\$0.38	\$151.48	0.025	2004	\$3.79	\$113.46	\$3.79	\$113.46	\$3.79	\$113.46	\$3.79	\$113.46	\$3.79	\$113.46	\$117.25	\$117.25	\$0.00	\$117.25
1932	#500 MCM UD CABLE	###	\$0.18	\$1,749.01	0.025	2004	\$43.73	\$1,309.84	\$43.73	\$1,309.84	\$43.73	\$1,309.84	\$43.73	\$1,309.84	\$43.73	\$1,309.84	\$1,353.57	\$395.44	\$0.00	\$395.44
1932	#2 5KV UD CABLE	756	\$0.93	\$706.02	0.025	2004	\$17.65	\$54.71	\$17.65	\$54.71	\$17.65	\$54.71	\$17.65	\$54.71	\$17.65	\$54.71	\$72.36	\$633.66	\$0.00	\$633.66
1932	#2 AL UD 5 KV CONDUCTOR	1	\$1,658.20	\$1,658.20	0.025	2004	\$41.46	\$1,162.47	\$41.46	\$1,162.47	\$41.46	\$1,162.47	\$41.46	\$1,162.47	\$41.46	\$1,162.47	\$1,203.93	\$454.27	\$0.00	\$454.27
1932	#350 UD TRIPLEX 233 FT.	7	\$190.54	\$1,333.78	0.025	2004	\$33.34	\$863.77	\$33.34	\$863.77	\$33.34	\$863.77	\$33.34	\$863.77	\$33.34	\$863.77	\$897.11	\$436.67	\$0.00	\$436.67
1932	# 2 5000 VOLT UD CABLE	920	\$2.76	\$2,536.02	0.025	2004	\$63.40	\$1,717.16	\$63.40	\$1,717.16	\$63.40	\$1,717.16	\$63.40	\$1,717.16	\$63.40	\$1,717.16	\$1,780.56	\$755.46	\$0.00	\$755.46
1932	#20 UD TRIPLEX 162 FT.	0	\$0.00	\$0.00	0.025	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1932	#4 UD TRIPLEX 186 FT.	5	\$485.78	\$2,428.88	0.025	2004	\$60.72	\$1,586.49	\$60.72	\$1,586.49	\$60.72	\$1,586.49	\$60.72	\$1,586.49	\$60.72	\$1,586.49	\$1,647.21	\$781.67	\$0.00	\$781.67
1932	# 2 5000 VOLT UD CABLE	30	\$110.64	\$3,319.26	0.025	2004	\$82.98	\$2,158.98	\$82.98	\$2,158.98	\$82.98	\$2,158.98	\$82.98	\$2,158.98	\$82.98	\$2,158.98	\$2,133.19	\$1,186.07	\$0.00	\$1,186.07
1932	# 2 UD CABLE 195 FEET	0	\$0.00	\$0.00	0.025	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$108.09)	\$0.00	\$0.00	\$0.00
1932	#2 600 VOLT UD CABLE	0	\$0.00	\$0.00	0.025	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1932	#20 600 VOLT UD CABLE	20	\$117.30	\$2,345.99	0.025	2004	\$58.65	\$822.63	\$58.65	\$822.63	\$58.65	\$822.63	\$58.65	\$822.63	\$58.65	\$822.63	\$117.30	\$2,228.69	\$0.00	\$2,228.69
1932	#350 MCM 5000 VOLT UD CABLE	###	\$0.88	\$3,306.51	0.025	2004	\$82.66	\$1,742.78	\$82.66	\$1,742.78	\$82.66	\$1,742.78	\$82.66	\$1,742.78	\$82.66	\$1,742.78	\$1,825.44	\$1,481.07	\$0.00	\$1,481.07
1932	#2 AL UD TRIPLEX	0	\$0.00	\$0.00	0.025	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$82.30)	\$0.00	\$0.00	\$0.00
1932	#20 UD TRIPLEX	33	\$143.25	\$4,727.27	0.025	2004	\$118.18	\$2,436.41	\$118.18	\$2,436.41	\$118.18	\$2,436.41	\$118.18	\$2,436.41	\$118.18	\$2,436.41	\$2,554.59	\$2,172.68	\$0.00	\$2,172.68
1932	#2 15 KV AL UD CABLE	###	\$1.52	\$6,155.91	0.025	2004	\$153.90	\$3,579.12	\$153.90	\$3,579.12	\$153.90	\$3,579.12	\$153.90	\$3,579.12	\$153.90	\$3,579.12	\$3,733.02	\$2,422.89	\$0.00	\$2,422.89
1932	#2 600 VOLT AL UD CABLE	3	\$137.39	\$412.16	0.025	2004	\$10.30	\$239.61	\$10.30	\$239.61	\$10.30	\$239.61	\$10.30	\$239.61	\$10.30	\$239.61	\$249.91	\$162.25	\$0.00	\$162.25
1932	#20 15 KV AL UD CABLE	800	\$3.99	\$2,391.05	0.025	2004	\$59.78	\$1,390.20	\$59.78	\$1,390.20	\$59.78	\$1,390.20	\$59.78	\$1,390.20	\$59.78	\$1,390.20	\$1,449.98	\$941.07	\$0.00	\$941.07
1932	#20 600 VOLT AL UD CABLE	43	\$138.40	\$5,951.15	0.025	2004	\$148.78	\$3,460.06	\$148.78	\$3,460.06	\$148.78	\$3,460.06	\$148.78	\$3,460.06	\$148.78	\$3,460.06	\$3,608.84	\$2,342.31	\$0.00	\$2,342.31
1932	#350 5 KV MCM AL UD CABLE	###	\$3.71	\$8,728.70	0.025	2004	\$218.22	\$5,074.86	\$218.22	\$5,074.86	\$218.22	\$5,074.86	\$218.22	\$5,074.86	\$218.22	\$5,074.86	\$5,293.18	\$3,455.52	\$0.00	\$3,455.52
1932	#40 600 VOLT AL UD CABLE	1	\$242.21	\$242.21	0.025	2004	\$6.06	\$140.85	\$6.06	\$140.85	\$6.06	\$140.85	\$6.06	\$140.85	\$6.06	\$140.85	\$146.91	\$95.30	\$0.00	\$95.30
1932	#500 600 VOLT MCM AL UD CABLE	1	\$1,324.82	\$1,324.82	0.025	2004	\$33.12	\$770.26	\$33.12	\$770.26	\$33.12	\$770.26	\$33.12	\$770.26	\$33.12	\$770.26	\$803.38	\$521.44	\$0.00	\$521.44
1932	#2 15 KV AL UD CABLE	###	\$0.50	\$1,944.65	0.025	2004	\$48.62	\$1,084.14	\$48.62	\$1,084.14	\$48.62	\$1,084.14	\$48.62	\$1,084.14	\$48.62	\$1,084.14	\$1,132.76	\$811.89	\$0.00	\$811.89

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Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004-2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Retirements	2003/2004 Balance Prior Retire. Losses	Loss on Retirement	2003/2004 Reserve Balance	6/30/2004 NBV
1932	1980	3	\$53.43	\$160.28	0.025	2004	16	\$4.01	\$89.38	\$4.01	\$4.01	\$93.39	\$93.39	\$0.00	\$93.39	\$66.89
1932	1980	##	\$1.69	\$2,232.49	0.025	2004	16	\$55.81	\$1,244.56	\$55.81	\$55.81	\$1,300.37	\$1,300.37	\$0.00	\$1,300.37	\$922.12
1932	1980	36	\$88.38	\$3,181.62	0.025	2004	16	\$79.54	\$1,773.70	\$79.54	\$79.54	\$1,853.24	\$1,853.24	\$0.00	\$1,853.24	\$1,328.38
1932	1980	1	\$516.35	\$5,270.99	0.025	2004	16	\$191.91	\$2,877.87	\$191.91	\$191.91	\$3,069.78	\$3,069.78	\$0.00	\$3,069.78	\$2,157.57
1932	1981	##	\$1.30	\$2,866.34	0.025	2004	17	\$131.77	\$2,872.36	\$131.77	\$131.77	\$2,944.13	\$2,944.13	\$0.00	\$2,944.13	\$2,126.86
1932	1981	1	\$286.34	\$2,901.52	0.025	2004	17	\$71.16	\$1,548.14	\$71.16	\$71.16	\$1,619.30	\$1,619.30	\$0.00	\$1,619.30	\$1,263.14
1932	1981	24	\$120.90	\$1,869.38	0.025	2004	17	\$46.73	\$997.39	\$46.73	\$46.73	\$1,044.12	\$1,044.12	\$0.00	\$1,044.12	\$825.26
1932	1981	901	\$1,965.89	\$1,869.38	0.025	2004	17	\$49.15	\$1,048.94	\$49.15	\$49.15	\$1,098.09	\$1,098.09	\$0.00	\$1,098.09	\$867.80
1932	1981	1	\$8,871.86	\$8,871.86	0.025	2004	17	\$221.80	\$4,733.69	\$221.80	\$221.80	\$4,955.49	\$4,955.49	\$0.00	\$4,955.49	\$3,916.37
1932	1981	1	\$1,139.08	\$1,139.08	0.025	2004	17	\$28.48	\$607.79	\$28.48	\$28.48	\$636.27	\$636.27	\$0.00	\$636.27	\$502.81
1932	1981	1	\$1,945.24	\$1,945.24	0.025	2004	18	\$48.63	\$991.36	\$48.63	\$48.63	\$1,039.99	\$1,039.99	\$0.00	\$1,039.99	\$905.25
1932	1982	1	\$1,095.13	\$1,095.13	0.025	2004	18	\$27.38	\$558.12	\$27.38	\$27.38	\$585.50	\$585.50	\$0.00	\$585.50	\$509.63
1932	1982	1	\$2,917.74	\$2,917.74	0.025	2004	18	\$72.94	\$1,486.96	\$72.94	\$72.94	\$1,559.90	\$1,559.90	\$0.00	\$1,559.90	\$1,357.84
1932	1982	9	\$231.65	\$2,264.89	0.025	2004	18	\$56.62	\$1,154.24	\$56.62	\$56.62	\$1,210.86	\$1,210.86	\$0.00	\$1,210.86	\$1,054.03
1932	1982	1	\$1,495.66	\$1,495.66	0.025	2004	18	\$37.39	\$762.23	\$37.39	\$37.39	\$799.62	\$799.62	\$0.00	\$799.62	\$606.04
1932	1982	1	\$370.67	\$1,707.67	0.025	2004	18	\$92.27	\$188.93	\$92.27	\$92.27	\$198.20	\$198.20	\$0.00	\$198.20	\$172.47
1932	1983	##	\$1.54	\$5,549.82	0.025	2004	19	\$138.75	\$2,695.63	\$138.75	\$138.75	\$2,834.38	\$2,834.38	\$0.00	\$2,834.38	\$2,715.44
1932	1983	74	\$2.28	\$1,687.75	0.025	2004	19	\$42.22	\$81.98	\$42.22	\$42.22	\$86.20	\$86.20	\$0.00	\$86.20	\$82.55
1932	1983	##	\$1.00	\$4,121.45	0.025	2004	19	\$103.04	\$2,001.85	\$103.04	\$103.04	\$2,104.89	\$2,104.89	\$0.00	\$2,104.89	\$2,016.56
1932	1983	120	\$2.30	\$276.25	0.025	2004	19	\$6.91	\$134.20	\$6.91	\$6.91	\$141.11	\$141.11	\$0.00	\$141.11	\$135.14
1932	1984	202	\$1.99	\$401.09	0.025	2004	20	\$10.03	\$40.12	\$10.03	\$10.03	\$50.15	\$50.15	\$0.00	\$50.15	\$50.85
1932	1984	150	\$6.89	\$1,033.11	0.025	2004	20	\$25.83	\$477.09	\$25.83	\$25.83	\$502.92	\$502.92	\$0.00	\$502.92	\$536.19
1932	1984	##	\$0.88	\$4,038.59	0.025	2004	20	\$100.86	\$1,864.92	\$100.86	\$100.86	\$1,965.88	\$1,965.88	\$0.00	\$1,965.88	\$2,072.71
1932	1984	##	\$1.60	\$1,602.12	0.025	2004	20	\$40.05	\$739.81	\$40.05	\$40.05	\$779.86	\$779.86	\$0.00	\$779.86	\$822.26
1932	1984	50	\$7.95	\$397.50	0.025	2004	20	\$9.94	\$183.57	\$9.94	\$9.94	\$193.51	\$193.51	\$0.00	\$193.51	\$203.99
1932	1985	##	\$1.19	\$2,079.01	0.025	2004	21	\$51.98	\$910.34	\$51.98	\$51.98	\$962.32	\$962.32	\$0.00	\$962.32	\$1,116.69
1932	1985	1	\$82.63	\$82.63	0.025	2004	21	\$2.07	\$36.21	\$2.07	\$2.07	\$38.28	\$38.28	\$0.00	\$38.28	\$44.35
1932	1985	##	\$3.23	\$4,336.85	0.025	2004	21	\$57.21	\$1,002.38	\$57.21	\$57.21	\$1,059.61	\$1,059.61	\$0.00	\$1,059.61	\$1,229.71
1932	1985	10	\$28.93	\$2,289.32	0.025	2004	21	\$36.24	\$634.73	\$36.24	\$36.24	\$670.97	\$670.97	\$0.00	\$670.97	\$778.66
1932	1985	12	\$120.80	\$1,449.63	0.025	2004	21	\$42.07	\$736.82	\$42.07	\$42.07	\$778.89	\$778.89	\$0.00	\$778.89	\$903.87
1932	1985	5	\$336.55	\$1,682.76	0.025	2004	21	\$355.55	\$6,227.20	\$355.55	\$355.55	\$6,582.75	\$6,582.75	\$0.00	\$6,582.75	\$7,639.11
1932	1985	##	\$4.73	\$14,221.86	0.025	2004	21	\$162.32	\$2,842.98	\$162.32	\$162.32	\$3,005.30	\$3,005.30	\$0.00	\$3,005.30	\$3,487.67
1932	1985	##	\$3.25	\$6,492.97	0.025	2004	22	\$36.41	\$602.81	\$36.41	\$36.41	\$639.22	\$639.22	\$0.00	\$639.22	\$817.00
1932	1986	6	\$242.70	\$4,372.54	0.025	2004	22	\$109.31	\$1,809.92	\$109.31	\$109.31	\$1,919.23	\$1,919.23	\$0.00	\$1,919.23	\$2,453.31
1932	1986	##	\$1.98	\$4,372.54	0.025	2004	22	\$58.50	\$985.74	\$58.50	\$58.50	\$1,023.54	\$1,023.54	\$0.00	\$1,023.54	\$1,308.26
1932	1986	10	\$233.18	\$2,331.80	0.025	2004	22	\$12.89	\$213.38	\$12.89	\$12.89	\$226.27	\$226.27	\$0.00	\$226.27	\$249.15
1932	1986	342	\$1.51	\$515.42	0.025	2004	22	\$5.08	\$84.11	\$5.08	\$5.08	\$89.19	\$89.19	\$0.00	\$89.19	\$113.98
1932	1986	410	\$0.50	\$203.17	0.025	2004	22	\$2.31	\$452.19	\$2.31	\$2.31	\$479.50	\$479.50	\$0.00	\$479.50	\$612.96
1932	1986	730	\$1.50	\$1,092.46	0.025	2004	22	\$2.31	\$93.24	\$2.31	\$2.31	\$116.55	\$116.55	\$0.00	\$116.55	\$815.94
1932	1986	373	\$2.50	\$932.49	0.025	2004	22	\$29.98	\$496.37	\$29.98	\$29.98	\$526.35	\$526.35	\$0.00	\$526.35	\$672.76
1932	1986	550	\$2.18	\$1,199.11	0.025	2004	22	\$7.56	\$117.96	\$7.56	\$7.56	\$125.52	\$125.52	\$0.00	\$125.52	\$177.00
1932	1987	4	\$75.63	\$3,025.52	0.025	2004	23	\$273.80	\$4,271.40	\$273.80	\$273.80	\$4,545.20	\$4,545.20	\$0.00	\$4,545.20	\$6,406.90
1932	1987	1	\$10,952.10	\$10,952.10	0.025	2004	23	\$133.41	\$2,081.27	\$133.41	\$133.41	\$2,214.68	\$2,214.68	\$0.00	\$2,214.68	\$3,121.87
1932	1987	22	\$242.57	\$5,356.55	0.025	2004	23	\$94.30	\$282.90	\$94.30	\$94.30	\$377.20	\$377.20	\$0.00	\$377.20	\$1,194.85
1932	1987	3	\$1,257.35	\$3,772.05	0.025	2004	23									

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Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	03:04		2003/2004 Depreciation Expense	2003/2004 Reserve Balance	2003/2004 Adjustment Reserve Bal.	2003/2004 Retirements	Balance Prior Retire. Losses	Loss on Retirement	2003/2004 Reserve Balance	NBV 6/30/2004
						Current Year	Remaining Years								
1932	#2 AL UD TRIPLEX AVG 685'	3	\$1,587.14	\$4,761.42	0.025	2004	31	\$119.04	\$945.70	\$119.04	\$1,064.74	\$1,064.74	\$0.00	\$1,064.74	\$3,696.68
1932	#2 TRIPLEX 15 KV AL UD	###	\$1,175.70	\$5,175.70	0.025	2004	31	\$129.39	\$1,027.93	\$129.39	\$1,157.32	\$1,157.32	\$0.00	\$1,157.32	\$4,018.38
1932	#20 AL UD 15 KV	###	\$3.62	\$5,535.21	0.025	2004	31	\$138.38	\$1,099.34	\$138.38	\$1,237.72	\$1,237.72	\$0.00	\$1,237.72	\$4,297.49
1932	#20 AL UD TRIPLEX AVG 177'	36	\$105.84	\$3,810.33	0.025	2004	31	\$95.26	\$756.78	\$95.26	\$852.04	\$852.04	\$0.00	\$852.04	\$2,958.29
1932	#350 AL UD TRIPLEX	-1	(\$2,086.53)	(\$2,086.53)	0.025	2004	31	(\$52.16)	(\$414.38)	(\$52.16)	(\$466.54)	(\$466.54)	\$0.00	(\$466.54)	(\$1,619.99)
1932	#40 AL UD TRIPLEX	10	\$331.39	\$3,313.86	0.025	2004	31	\$82.85	\$658.18	\$82.85	\$741.03	\$741.03	\$0.00	\$741.03	\$2,572.83
1932	#400 QUAD	-1	(\$109.17)	(\$109.17)	0.025	2004	31	(\$21.73)	(\$21.69)	(\$21.73)	(\$24.42)	(\$24.42)	\$0.00	(\$24.42)	(\$84.75)
1932	#500 MCM UD QUAD AVG 314'	3	\$2,670.63	\$8,011.89	0.025	2004	31	\$300.30	\$1,912.55	\$300.30	\$2,260.64	\$2,260.64	\$0.00	\$2,260.64	\$7,026.87
1932	2 AL UD 15 KV	###	\$10.19	\$10,787.51	0.025	2004	31	\$2,544.69	\$20,215.95	\$2,544.69	\$117.34	\$117.34	\$0.00	\$117.34	\$407.42
1932	2 URD	1	\$524.76	\$524.76	0.025	2004	31	\$13.12	\$104.22	\$13.12	\$117.34	\$117.34	\$0.00	\$117.34	\$407.42
1932	20 AL UD 15KV	###	\$6.41	\$10,469.25	0.025	2004	31	\$201.73	\$2,079.28	\$201.73	\$2,341.01	\$2,341.01	\$0.00	\$2,341.01	\$8,128.24
1932	20 URD	1	\$8,709.01	\$8,709.01	0.025	2004	31	\$217.73	\$1,729.72	\$217.73	\$1,947.45	\$1,947.45	\$0.00	\$1,947.45	\$6,761.56
1932	20 AL TRI UD	40	\$4.62	\$184.72	0.025	2004	31	\$4.62	\$36.70	\$4.62	\$41.32	\$41.32	\$0.00	\$41.32	\$143.40
1932	350 CU	###	\$11.32	\$25,923.00	0.025	2004	31	\$648.08	\$5,148.58	\$648.08	\$5,796.66	\$5,796.66	\$0.00	\$5,796.66	\$20,126.34
1932	40 AL QUAD UD	121	\$6.00	\$726.36	0.025	2004	31	\$18.16	\$144.27	\$18.16	\$162.43	\$162.43	\$0.00	\$162.43	\$563.93
1932	40 AL TRI UD	250	\$8.27	\$2,067.57	0.025	2004	31	\$51.68	\$410.57	\$51.68	\$462.25	\$462.25	\$0.00	\$462.25	\$1,605.12
1932	500 AL 15 KV	###	\$10.70	\$96,186.08	0.025	2004	31	\$2,404.65	\$19,103.42	\$2,404.65	\$21,508.07	\$21,508.07	\$0.00	\$21,508.07	\$74,678.01
1932	500 AL 15 KV	###	\$22.47	\$89,899.56	0.025	2004	31	\$2,247.49	\$17,854.89	\$2,247.49	\$20,102.38	\$20,102.38	\$0.00	\$20,102.38	\$69,797.18
1932	DUCK BANK	###	\$41,967.16	\$41,967.16	0.025	2004	31	\$1,049.18	\$8,335.06	\$1,049.18	\$9,384.24	\$9,384.24	\$0.00	\$9,384.24	\$32,582.92
1932	MANHOLES	2	\$20,983.58	\$41,967.16	0.025	2004	31	\$1,049.18	\$8,335.06	\$1,049.18	\$1,413.45	\$1,413.45	\$0.00	\$1,413.45	\$165.17
1932	UNRECOVERED COST 1993 PROJ#1	1	\$1,578.62	\$1,578.62	0.1	2004	1	\$165.17	\$1,255.59	\$165.17	\$356.64	\$356.64	\$0.00	\$356.64	\$1,429.36
1932	#102 UF CABLE	0	\$1,786.00	\$1,786.00	0.025	2004	32	\$44.65	\$311.99	\$44.65	\$628.21	\$628.21	\$0.00	\$628.21	\$2,517.87
1932	#2 AL UD TRIPLEX AVG 185'	5	\$629.22	\$3,146.08	0.025	2004	32	\$78.65	\$549.56	\$78.65	\$18.69	\$18.69	\$0.00	\$18.69	\$74.80
1932	#2 QUAD	0	\$93.49	\$93.49	0.025	2004	32	\$2.34	\$16.35	\$2.34	\$33.15	\$33.15	\$0.00	\$33.15	\$1,335.08
1932	#2 TRIPLEX 15 KV AL UD	1	\$1,668.23	\$1,668.23	0.025	2004	32	\$41.71	\$291.44	\$41.71	\$1,840.05	\$1,840.05	\$0.00	\$1,840.05	\$7,374.92
1932	#20 AL UD 15 KV	33	\$3.33	\$9,214.97	0.025	2004	32	\$230.37	\$1,609.68	\$230.37	\$2,221.37	\$2,221.37	\$0.00	\$2,221.37	\$8,902.95
1932	#20 AL UD TRIPLEX AVG 137'	38	\$292.75	\$11,124.32	0.025	2004	32	\$278.11	\$1,943.26	\$278.11	\$1,811.22	\$1,811.22	\$0.00	\$1,811.22	\$7,259.08
1932	#350 AL UD TRIPLEX 332'	14	\$647.88	\$9,070.30	0.025	2004	32	\$226.76	\$1,584.46	\$226.76	\$393.22	\$393.22	\$0.00	\$393.22	\$4,575.85
1932	#40 AL UD TRIPLEX AVG 161'	5	\$393.81	\$1,969.07	0.025	2004	32	\$49.23	\$343.99	\$49.23	\$82.19	\$82.19	\$0.00	\$82.19	\$329.32
1932	#40 QUAD	2	\$205.76	\$411.51	0.025	2004	32	\$10.29	\$71.90	\$10.29	\$1,734.70	\$1,734.70	\$0.00	\$1,734.70	\$6,952.51
1932	#500 MCM UD QUAD	0	\$8,687.21	\$8,687.21	0.025	2004	32	\$217.18	\$1,517.52	\$217.18	\$5,178.20	\$5,178.20	\$0.00	\$5,178.20	\$24,465.13
1932	#2 AL15 KV UD	###	\$6.31	\$29,643.33	0.025	2004	33	\$741.08	\$4,437.12	\$741.08	\$1,866.95	\$1,866.95	\$0.00	\$1,866.95	\$8,870.60
1932	#20 AL UD TRIPLEX	###	\$1.71	\$10,687.55	0.025	2004	33	\$267.19	\$1,599.76	\$267.19	\$418.40	\$418.40	\$0.00	\$418.40	\$1,976.61
1932	#350 AL UD TRIPLEX	704	\$3.40	\$2,395.01	0.025	2004	33	\$59.88	\$358.52	\$59.88	\$551.86	\$551.86	\$0.00	\$551.86	\$2,607.52
1932	#40 AL UD TRIPLEX	###	\$2.20	\$3,159.38	0.025	2004	33	\$78.98	\$472.88	\$78.98	\$139.26	\$139.26	\$0.00	\$139.26	\$657.85
1932	#500 MCM AL UD TRIPLEX	200	\$3.99	\$797.11	0.015	2004	33	\$19.93	\$119.33	\$19.93	\$110.75	\$110.75	\$0.00	\$110.75	\$523.16
1932	#40 QUAD	175	\$3.62	\$633.91	0.025	2004	33	\$18.85	\$94.90	\$18.85	\$1,054.39	\$1,054.39	\$0.00	\$1,054.39	\$4,981.60
1932	#350 MCM UD QUAD	632	\$3.03	\$1,916.68	0.025	2004	33	\$47.92	\$236.91	\$47.92	\$165.48	\$165.48	\$0.00	\$165.48	\$937.69
1932	#500 MCM UD QUAD	###	\$3.54	\$6,035.99	0.025	2004	33	\$150.90	\$903.49	\$150.90	\$4,089.18	\$4,089.18	\$0.00	\$4,089.18	\$23,172.10
1932	#2 AL UD TRIPLEX	359	\$3.07	\$1,103.17	0.025	2004	34	\$27.58	\$137.90	\$27.58	\$2,865.72	\$2,865.72	\$0.00	\$2,865.72	\$16,239.01
1932	#2 AL15 KV UD	###	\$23.71	\$27,261.28	0.025	2004	34	\$477.62	\$2,388.10	\$477.62	\$5,424.66	\$5,424.66	\$0.00	\$5,424.66	\$30,739.71
1932	#20 AL15 KV UD	0	\$19,104.73	\$19,104.73	0.025	2004	34	\$904.11	\$4,520.55	\$904.11	\$539.46	\$539.46	\$0.00	\$539.46	\$3,056.88
1932	#20 AL UD TRIPLEX	###	\$4.09	\$36,164.37	0.025	2004	34	\$89.91	\$449.55	\$89.91	\$630.84	\$630.84	\$0.00	\$630.84	\$3,574.86
1932	#350 AL UD TRIPLEX	720	\$4.99	\$3,596.34	0.025	2004	34	\$105.14	\$525.70	\$105.14	\$2,893.92	\$2,893.92	\$0.00	\$2,893.92	\$16,398.98
1932	#40 AL UD TRIPLEX	###	\$1.31	\$4,205.70	0.025	2004	34	\$482.32	\$2,411.60	\$482.32	\$1,078.26	\$1,078.26	\$0.00	\$1,078.26	\$6,110.27
1932	#500 MCM AL UD TRIPLEX	###	\$19.01	\$19,292.90	0.025	2004	34	\$179.71	\$898.55	\$179.71	\$1,078.26	\$1,078.26	\$0.00	\$1,078.26	\$6,110.27
1932	#500 MCM AL15 KV UD	900	\$7.99	\$7,188.51	0.025	2004	34	\$179.71	\$898.55	\$179.71	\$1,078.26	\$1,078.26	\$0.00	\$1,078.26	\$6,110.27

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Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year Remaining	2004-2005		2003/2004 Depreciation Expense	2003/2004 Reserve Balance	2003/2004 Retirements	2003/2004 Balance Prior Refire. Losses	Loss on Retirement	2003/2004 Reserve Balance	6-30/2004 NBV
							Depreciation Expense	Reserve Balance							
1932	1998	85	\$3.23	\$274.22	0.025	2004	\$6.86	\$4.30	\$6.86	\$4.16	\$0.00	\$0.00	\$41.16	\$1,722.97	
1932	1998	972	\$2.69	\$2,027.05	0.025	2004	\$50.68	\$253.40	\$50.68	\$304.08	\$0.00	\$0.00	\$304.08	\$1,722.97	
1932	1998	0	(\$4,950.02)	(\$4,950.02)	0.025	2004	(\$123.75)	(\$618.75)	(\$123.75)	(\$742.50)	\$0.00	\$0.00	(\$742.50)	(\$4,207.52)	
1932	1998	0	#####	(\$2,120.70)	0.025	2004	(\$531.77)	(\$2,638.85)	(\$531.77)	(\$3,170.62)	\$0.00	\$0.00	(\$3,170.62)	(\$18,080.08)	
1932	1998	0	(\$2,428.80)	(\$2,428.80)	0.025	2004	(\$860.72)	(\$3,030.60)	(\$860.72)	(\$3,891.32)	\$0.00	\$0.00	(\$3,891.32)	(\$2,064.48)	
1932	1999	###	\$3.83	\$31,415.16	0.025	2004	\$785.38	\$31,415.22	\$785.38	\$3,926.90	\$0.00	\$0.00	\$3,926.90	\$27,488.26	
1932	1999	500	\$2.60	\$1,302.44	0.025	2004	\$32.56	\$130.24	\$32.56	\$162.80	\$0.00	\$0.00	\$162.80	\$1,139.64	
1932	1999	199	\$0.83	\$164.91	0.025	2004	\$4.12	\$16.48	\$4.12	\$20.60	\$0.00	\$0.00	\$20.60	\$144.31	
1932	1999	###	\$0.76	\$2,433.76	0.025	2004	\$60.84	\$243.36	\$60.84	\$304.20	\$0.00	\$0.00	\$304.20	\$2,129.56	
1932	1999	###	\$1.94	\$20,541.74	0.025	2004	\$313.54	\$20,541.16	\$313.54	\$2,567.70	\$0.00	\$0.00	\$2,567.70	\$17,974.04	
1932	1999	193	\$1.56	\$301.08	0.025	2004	\$7.53	\$30.12	\$7.53	\$30.65	\$0.00	\$0.00	\$30.65	\$263.43	
1932	1999	###	\$6.98	\$9,990.62	0.025	2004	\$249.77	\$9,990.08	\$249.77	\$1,248.85	\$0.00	\$0.00	\$1,248.85	\$8,741.77	
1932	2000	495	\$2.25	\$1,113.75	0.025	2004	\$27.84	\$83.52	\$27.84	\$111.36	\$0.00	\$0.00	\$111.36	\$1,002.39	
1932	2000	###	\$1.47	\$2,285.09	0.025	2004	\$57.13	\$1,711.39	\$57.13	\$228.52	\$0.00	\$0.00	\$228.52	\$2,056.57	
1932	2000	###	\$1.34	\$4,372.93	0.025	2004	\$109.32	\$3,276.96	\$109.32	\$437.28	\$0.00	\$0.00	\$437.28	\$3,935.65	
1932	2000	###	\$3.90	\$8,348.57	0.025	2004	\$208.71	\$6,226.13	\$208.71	\$834.84	\$0.00	\$0.00	\$834.84	\$7,513.73	
1932	2000	###	\$3.09	\$37,196.53	0.025	2004	\$929.91	\$27,897.73	\$929.91	\$3,719.64	\$0.00	\$0.00	\$3,719.64	\$33,476.89	
1932	2000	868	\$2.78	\$2,409.61	0.025	2004	\$60.24	\$180.72	\$60.24	\$240.96	\$0.00	\$0.00	\$240.96	\$2,168.65	
1932	2000	260	\$2.12	\$549.99	0.025	2004	\$13.75	\$41.25	\$13.75	\$55.00	\$0.00	\$0.00	\$55.00	\$494.99	
1932	2000	###	\$1.45	\$4,932.46	0.025	2004	\$123.31	\$3,869.93	\$123.31	\$493.24	\$0.00	\$0.00	\$493.24	\$4,439.22	
1932	2000	183	\$42.64	\$7,802.74	0.025	2004	\$195.07	\$585.21	\$195.07	\$780.28	\$0.00	\$0.00	\$780.28	\$7,022.46	
1932	2001	120	\$7.35	\$881.68	0.025	2004	\$22.04	\$44.08	\$22.04	\$66.12	\$0.00	\$0.00	\$66.12	\$815.56	
1932	2001	460	\$6.93	\$3,197.32	0.025	2004	\$79.93	\$1,598.66	\$79.93	\$239.79	\$0.00	\$0.00	\$239.79	\$2,957.53	
1932	2001	451	\$1.47	\$660.85	0.025	2004	\$16.52	\$33.04	\$16.52	\$49.56	\$0.00	\$0.00	\$49.56	\$611.29	
1932	2001	###	\$7.57	\$49,970.95	0.025	2004	\$1,249.27	\$2,498.54	\$1,249.27	\$3,747.81	\$0.00	\$0.00	\$3,747.81	\$46,223.14	
1932	2001	345	\$3.53	\$1,216.23	0.025	2004	\$30.41	\$60.82	\$30.41	\$91.23	\$0.00	\$0.00	\$91.23	\$1,125.00	
1932	2001	610	\$2.14	\$1,305.39	0.025	2004	\$32.63	\$65.26	\$32.63	\$97.89	\$0.00	\$0.00	\$97.89	\$1,207.50	
1932	2001	###	\$0.26	\$1,576.55	0.025	2004	\$289.41	\$289.41	\$289.41	\$578.82	\$0.00	\$0.00	\$578.82	\$1,097.73	
1932	2002	###	\$1.26	\$27,483.32	0.025	2004	\$687.08	\$687.08	\$687.08	\$1,374.16	\$0.00	\$0.00	\$1,374.16	\$26,109.16	
1932	2002	###	\$4.83	\$36,338.38	0.025	2004	\$908.46	\$908.46	\$908.46	\$1,816.92	\$0.00	\$0.00	\$1,816.92	\$34,521.46	
1932	2002	497	\$7.68	\$3,814.65	0.025	2004	\$95.37	\$95.37	\$95.37	\$190.74	\$0.00	\$0.00	\$190.74	\$3,623.91	
1932	2002	###	\$2.11	\$149,335.18	0.025	2004	\$3,733.38	\$3,733.38	\$3,733.38	\$7,466.76	\$0.00	\$0.00	\$7,466.76	\$141,868.42	
1932	2002	383	\$3.06	\$1,171.86	0.025	2004	\$29.30	\$29.30	\$29.30	\$58.60	\$0.00	\$0.00	\$58.60	\$1,113.26	
1932	2002	###	\$7.24	\$9,572.93	0.025	2004	\$239.32	\$239.32	\$239.32	\$478.64	\$0.00	\$0.00	\$478.64	\$9,094.29	
1932	2002	102	\$52.33	\$5,338.13	0.025	2004	\$133.45	\$133.45	\$133.45	\$266.90	\$0.00	\$0.00	\$266.90	\$5,071.23	
1932	2002	61	\$63.27	\$3,859.36	0.025	2004	\$96.48	\$96.48	\$96.48	\$192.96	\$0.00	\$0.00	\$192.96	\$3,666.40	
1932	2002	###	\$6.64	\$80,543.57	0.025	2004	\$2,013.59	\$2,013.59	\$2,013.59	\$4,027.18	\$0.00	\$0.00	\$4,027.18	\$76,516.39	
1932	2002	750	\$10.19	\$7,640.39	0.025	2004	\$191.01	\$191.01	\$191.01	\$382.02	\$0.00	\$0.00	\$382.02	\$7,258.37	
1932	2002.3	###	\$5.31	\$12,155.03	0.025	2004	\$303.88	\$253.23	\$303.88	\$557.11	\$0.00	\$0.00	\$557.11	\$11,597.92	
1932	2002.3	###	\$9.84	\$12,167.67	0.025	2004	\$304.19	\$253.49	\$304.19	\$557.68	\$0.00	\$0.00	\$557.68	\$11,609.99	
1932	2002.3	###	\$10.37	\$28,006.35	0.025	2004	\$700.16	\$583.47	\$700.16	\$1,283.63	\$0.00	\$0.00	\$1,283.63	\$26,722.72	
1932	2003	240	\$4.93	\$1,182.34	0.025	2004	\$18,786.49	\$15,655.41	\$18,786.49	\$34,441.90	\$0.00	\$0.00	\$34,441.90	\$717,017.77	
1932	2003	###	\$2.32	\$28,636.76	0.025	2004	\$715.92	\$0.00	\$715.92	\$29.56	\$0.00	\$0.00	\$29.56	\$1,132.78	
1932	2003	0	(\$540.20)	(\$540.20)	0.025	2004	(\$13.51)	\$0.00	(\$13.51)	\$715.92	\$0.00	\$0.00	\$715.92	\$27,920.84	
1932	2003	0	(\$539.63)	(\$539.63)	0.025	2004	(\$13.49)	\$0.00	(\$13.49)	(\$13.49)	\$0.00	\$0.00	(\$13.49)	(\$526.14)	

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Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004-2005		2003/2004		2003/2004		Loss on Retirement	2003/2004		NBV
								Depreciation Expense	Reserve Balance	Depreciation Expense	Reserve Balance	Reserve Prior Retire. Losses	Balance				
1932	2003	150	\$1.17	\$174.85	0.025	2004	39	\$4.37	\$0.00	\$4.37	\$0.00	\$0.00	\$0.00	\$4.37	\$16,872.92		
1932	2003	###	\$4.46	\$17,305.56	0.025	2004	39	\$432.64	\$0.00	\$432.64	\$0.00	\$0.00	\$0.00	\$432.64	\$16,872.92		
1932	2003	###	###	(\$10,383.10)	0.025	2004	39	(\$259.58)	\$0.00	(\$259.58)	\$0.00	\$0.00	\$0.00	(\$259.58)	(\$10,123.52)		
1932	2003	###	###	\$41,863.58	0.025	2004	39	\$1,046.59	\$0.00	\$1,046.59	\$0.00	\$0.00	\$0.00	\$1,046.59	\$40,816.99		
1932	2003	975	\$2.08	\$2,029.60	0.025	2004	39	\$50.74	\$0.00	\$50.74	\$0.00	\$0.00	\$0.00	\$50.74	\$1,978.86		
1932	2003	###	(\$56.83)	(\$20,134.38)	0.025	2004	39	(\$503.36)	\$0.00	(\$503.36)	\$0.00	\$0.00	\$0.00	(\$503.36)	(\$19,631.02)		
1932	2003	1	\$9,633.67	\$9,633.67	0.025	2004	39	\$240.84	\$0.00	\$240.84	\$0.00	\$0.00	\$0.00	\$240.84	\$9,392.83		
1932	2003	400	\$55.04	\$22,015.51	0.025	2004	39	\$550.39	\$0.00	\$550.39	\$0.00	\$0.00	\$0.00	\$550.39	\$21,465.12		
1932	2003	1	\$20,245.03	\$20,245.03	0.025	2004	39	\$506.13	\$0.00	\$506.13	\$0.00	\$0.00	\$0.00	\$506.13	\$19,738.90		
1932	2004	100	\$1.91	\$190.59	0.025	2004	40	\$4.76	\$0.00	\$4.76	\$0.00	\$0.00	\$0.00	\$4.76	\$190.59		
1932	2004	###	\$3.91	\$3,170.48	0.025	2004	40	\$79.26	\$0.00	\$79.26	\$0.00	\$0.00	\$0.00	\$79.26	\$3,170.48		
1932	2004	###	\$3.37	\$31,145.13	0.025	2004	40	\$778.63	\$0.00	\$778.63	\$0.00	\$0.00	\$0.00	\$778.63	\$31,145.13		
1932	2004	###	\$3.11	\$12,424.55	0.025	2004	40	\$310.61	\$0.00	\$310.61	\$0.00	\$0.00	\$0.00	\$310.61	\$12,424.55		
1932	2004	###	\$5.88	\$21,582.73	0.025	2004	40	\$539.57	\$0.00	\$539.57	\$0.00	\$0.00	\$0.00	\$539.57	\$21,582.73		
1932	2004	###	\$0.00	\$17,454.53	0.025	2004	40	\$436.36	\$0.00	\$436.36	\$0.00	\$0.00	\$0.00	\$436.36	\$17,454.53		
1933	1948	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1952	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1954	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1955	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1956	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1956	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1957	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1958	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1958	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1958	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1958	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1959	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1960	1	\$176.89	\$176.89	0.0286	2004	0	\$0.00	\$176.42	\$176.42	\$0.00	\$0.00	\$0.00	\$176.42	\$0.47		
1933	1960	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1960	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1961	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1961	3	\$925.93	\$2,777.78	0.0286	2004	0	\$0.00	\$2,770.38	\$2,770.38	\$0.00	\$0.00	\$0.00	\$2,770.38	\$7.40		
1933	1962	1	\$180.79	\$180.79	0.0286	2004	0	\$0.00	\$172.93	\$172.93	\$0.00	\$0.00	\$0.00	\$172.93	\$7.86		
1933	1963	1	\$76.91	\$76.91	0.0286	2004	0	\$0.00	\$76.71	\$76.71	\$0.00	\$0.00	\$0.00	\$76.71	\$0.20		
1933	1963	1	\$183.61	\$183.61	0.0286	2004	0	\$0.00	\$183.12	\$183.12	\$0.00	\$0.00	\$0.00	\$183.12	\$0.49		
1933	1963	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1963	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1964	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1964	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1969	1	\$5,725.00	\$5,725.00	0.0286	2004	0	\$0.00	\$5,701.68	\$5,701.68	\$0.00	\$0.00	\$0.00	\$5,701.68	\$0.00		
1933	1969	3	\$120.64	\$361.91	0.0286	2004	0	\$0.00	\$338.94	\$338.94	\$0.00	\$0.00	\$0.00	\$338.94	\$0.00		
1933	1969	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
1933	1970	2	\$81.72	\$163.43	0.0286	2004	1	\$10.21	\$148.55	\$148.55	\$0.00	\$0.00	\$0.00	\$148.55	\$0.00		
1933	1970	2	\$106.43	\$212.86	0.0286	2004	1	\$13.23	\$193.54	\$193.54	\$0.00	\$0.00	\$0.00	\$193.54	\$0.00		

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Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year	Years Remaining	2004-2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Retirements	2003/2004 Reserve Balance	2003/2004 Loss on Retirement	6/30/2004 NBY
1933	167 KVA TRANSFORMERS	1971	0	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
1933	5 KVA TRANSFORMERS	1971	9	\$80.00	0.0286	2004	2	\$20.59	\$634.87	\$20.59			\$655.46	\$0.00	\$64.54
1933	50 KVA TRANSFORMERS	1971	0	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
1933	10 KVA TRANSFORMERS	1972	0	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00			\$1,672.96	\$0.00	\$1,015.89
1933	167 KVA TRANSFORMERS	1972	3	\$896.28	0.0286	2004	3	\$76.90	\$1,596.06	\$76.90			\$1,588.96	\$0.00	\$21.04
1933	3 KVA TRANSFORMER	1972	2	\$90.00	0.0286	2004	3	\$5.15	\$153.81	\$5.15			\$715.28	\$0.00	\$94.72
1933	5 KVA TRANSFORMERS	1972	9	\$90.00	0.0286	2004	3	\$23.17	\$692.11	\$23.17			\$1,887.12	\$0.00	\$348.74
1933	30 KVA TRANSFORMERS	1972	9	\$248.43	0.0286	2004	3	\$63.95	\$2,547.15	\$63.95	\$745.29		\$0.00	\$0.00	\$0.00
1933	10 KVA TRANSFORMERS	1973	0	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00			\$76.23	\$0.00	\$13.77
1933	3 KVA TRANSFORMERS	1973	1	\$90.00	0.0286	2004	4	\$2.57	\$73.66	\$2.57			\$205.32	\$0.00	\$34.68
1933	5 KVA TRANSFORMERS	1973	3	\$80.00	0.0286	2004	4	\$6.86	\$198.46	\$6.86			\$1,159.24	\$0.00	\$195.53
1933	30 KVA TRANSFORMERS	1973	4	\$338.69	0.0286	2004	4	\$38.75	\$1,120.49	\$38.75			\$0.00	\$0.00	\$0.00
1933	100 KVA TRANSFORMER	1974	0	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
1933	15 KVA TRANSFORMER	1974	0	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00			\$5,392.71	\$0.00	\$1,117.98
1933	1500 KVA PAD MT.	1974	1	\$6,510.69	0.0286	2004	5	\$186.21	\$5,506.50	\$186.21			\$644.02	\$0.00	\$133.48
1933	167.5 KVA TRANSFORMERS	1974	1	\$777.50	0.0286	2004	5	\$22.24	\$631.78	\$22.24			\$7,252.67	\$0.00	\$1,503.63
1933	2000 KVA PADMOUNT TRANSFORMER	1974	1	\$8,756.30	0.0286	2004	5	\$250.43	\$7,002.24	\$250.43			\$0.00	\$0.00	\$0.00
1933	25 KVA TRANSFORMER	1974	0	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00			\$252.60	\$0.00	\$52.40
1933	5 KVA TRANSFORMERS	1974	4	\$76.25	0.0286	2004	5	\$8.72	\$343.88	\$8.72			\$1,654.27	\$0.00	\$342.98
1933	30 KVA TRANSFORMERS	1974	5	\$399.45	0.0286	2004	5	\$57.12	\$1,597.15	\$57.12			\$817.66	\$0.00	\$169.56
1933	75 KVA TRANSFORMER	1974	2	\$493.61	0.0286	2004	5	\$28.23	\$789.43	\$28.23			\$0.00	\$0.00	\$0.00
1933	19 KVA TRANSFORMERS	1975	0	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
1933	100 KVA TRANSFORMERS	1975	0	\$0.00	0.0286	2004	6	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
1933	15 KVA TRANSFORMERS	1975	0	\$0.00	0.0286	2004	6	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
1933	150 KVA PAD MT.	1975	0	\$0.00	0.0286	2004	6	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
1933	1500 KVA PADMOUNT TRANSFORMER	1975	1	\$488.53	0.0286	2004	6	\$13.97	\$377.28	\$13.97			\$0.00	\$0.00	\$0.00
1933	167.5 KVA TRANSFORMERS	1975	1	\$972.00	0.0286	2004	6	\$27.80	\$750.69	\$27.80			\$391.25	\$0.00	\$97.28
1933	2000 KVA PADMOUNT TRANSFORMER	1975	1	\$1,152.51	0.0286	2004	6	\$32.96	\$890.08	\$32.96			\$778.49	\$0.00	\$193.51
1933	25 KVA TRANSFORMERS	1975	0	\$0.00	0.0286	2004	6	\$0.00	\$0.00	\$0.00			\$923.04	\$0.00	\$229.47
1933	50 KVA TRANSFORMERS	1975	5	\$394.68	0.0286	2004	6	\$56.44	\$1,515.81	\$56.44			\$1,572.25	\$0.00	\$401.15
1933	75 KVA TRANSFORMERS	1975	4	\$1,027.22	0.0286	2004	6	\$117.51	\$3,173.29	\$117.51			\$3,290.80	\$0.00	\$818.06
1933	10 KVA TRANSFORMER	1976	0	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
1933	15 KVA TRANSFORMER	1976	0	\$0.00	0.0286	2004	7	\$29.50	\$768.42	\$29.50			\$797.92	\$0.00	\$231.63
1933	167 KVA TRANSFORMERS	1976	1	\$1,031.55	0.0286	2004	7	\$7.10	\$185.03	\$7.10			\$192.13	\$0.00	\$56.29
1933	2000 KVA PADMOUNT TRANSFORMER	1976	1	\$248.42	0.0286	2004	7	\$0.00	\$0.00	\$0.00			\$15.10	\$0.00	\$4.40
1933	25 KVA TRANSFORMER	1976	0	\$0.00	0.0286	2004	7	\$0.56	\$14.54	\$0.56			\$0.00	\$0.00	\$0.00
1933	3 KVA TRANSFORMER	1976	1	\$19.50	0.0286	2004	7	\$0.56	\$0.00	\$0.56			\$0.00	\$0.00	\$0.00
1933	300 KVA PAD MT.	1976	0	\$0.00	0.0286	2004	7	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
1933	50 KVA TRANSFORMERS	1976	8	\$527.12	0.0286	2004	7	\$120.60	\$3,141.34	\$120.60			\$3,261.94	\$0.00	\$955.00
1933	75 KVA TRANSFORMER	1976	1	\$980.87	0.0286	2004	7	\$28.05	\$730.67	\$28.05			\$758.72	\$0.00	\$222.15
1933	10 KVA TRANSFORMER	1976	2	\$634.70	0.0286	2004	7	\$36.30	\$945.59	\$36.30			\$981.89	\$0.00	\$287.50
1933	100 KVA TRANSFORMERS	1977	0	\$0.00	0.0286	2004	8	\$21.93	\$550.21	\$21.93			\$0.00	\$0.00	\$0.00
1933	15 KVA TRANSFORMERS	1977	0	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00			\$572.14	\$0.00	\$194.61
1933	25 KVA TRANSFORMERS	1977	0	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00

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Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004-2005		2003-2004 Reserve Balance	2003-2004 Depreciation Expense	2003-2004 Adjustment Reserve Bal.	2003-2004 Balance Prior Retire. Losses	Loss on Retirement	2003-2004	
								Depreciation Expense	Reserve Balance						Reserve Balance	Reserve
1933	1977	1	\$44.19	\$44.19	0.0286	2004	8	\$1.26	\$31.68	\$1.26	\$398.67	\$32.94	\$0.00	\$0.00	\$32.94	\$11.23
1933	1977	0	\$534.30	\$534.30	0.0286	2004	8	\$15.28	\$383.39	\$15.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$135.63
1933	1977	1	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1978	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1978	1	\$1,052.40	\$1,052.40	0.0286	2004	9	\$36.10	\$726.38	\$36.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1978	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1978	3	\$2,019.45	\$6,058.34	0.0286	2004	9	\$173.27	\$4,181.47	\$173.27	\$1,991.09	\$1,991.09	\$0.00	\$0.00	\$0.00	\$0.00
1933	1978	13	\$343.38	\$4,463.98	0.0286	2004	9	\$127.67	\$4,198.34	\$127.67	\$2,403.66	\$2,403.66	\$0.00	\$0.00	\$0.00	\$0.00
1933	1978	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1978	1	\$3,458.34	\$3,458.34	0.0286	2004	9	\$98.91	\$2,386.96	\$98.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1978	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1978	1	\$218.23	\$218.23	0.0286	2004	9	\$6.24	\$150.61	\$6.24	\$156.85	\$156.85	\$0.00	\$0.00	\$0.00	\$0.00
1933	1978	12	\$443.61	\$5,323.34	0.0286	2004	9	\$152.25	\$3,674.19	\$152.25	\$3,826.44	\$3,826.44	\$0.00	\$0.00	\$0.00	\$0.00
1933	1979	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1979	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1979	1	\$3,732.17	\$3,732.17	0.0286	2004	10	\$106.74	\$2,473.79	\$106.74	\$2,580.53	\$2,580.53	\$0.00	\$0.00	\$0.00	\$0.00
1933	1979	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1979	3	\$2,002.85	\$6,008.54	0.0286	2004	10	\$171.84	\$3,982.60	\$171.84	\$4,154.44	\$4,154.44	\$0.00	\$0.00	\$0.00	\$0.00
1933	1979	2	\$1,000.16	\$2,000.32	0.0286	2004	10	\$57.21	\$1,325.88	\$57.21	\$1,383.09	\$1,383.09	\$0.00	\$0.00	\$0.00	\$0.00
1933	1979	23	\$83.63	\$8,359.58	0.0286	2004	10	\$239.08	\$5,540.95	\$239.08	\$5,780.03	\$5,780.03	\$0.00	\$0.00	\$0.00	\$0.00
1933	1979	4	\$747.16	\$2,988.62	0.0286	2004	10	\$85.47	\$0.00	\$85.47	\$85.47	\$85.47	\$0.00	\$0.00	\$0.00	\$0.00
1933	1979	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1979	1	\$60.20	\$60.20	0.0286	2004	10	\$1.72	\$39.89	\$1.72	\$41.61	\$41.61	\$0.00	\$0.00	\$0.00	\$0.00
1933	1979	1	\$1,042.80	\$1,042.80	0.0286	2004	10	\$29.82	\$691.17	\$29.82	\$720.99	\$720.99	\$0.00	\$0.00	\$0.00	\$0.00
1933	1979	5	\$540.79	\$2,703.94	0.0286	2004	10	\$77.33	\$1,792.24	\$77.33	\$1,869.57	\$1,869.57	\$0.00	\$0.00	\$0.00	\$0.00
1933	1980	2	\$316.66	\$633.32	0.0286	2004	11	\$18.11	\$247.66	\$18.11	\$246.68	\$246.68	\$0.00	\$0.00	\$0.00	\$0.00
1933	1980	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1980	1	\$1,522.79	\$1,522.79	0.0286	2004	11	\$43.55	\$967.66	\$43.55	\$1,011.21	\$1,011.21	\$0.00	\$0.00	\$0.00	\$0.00
1933	1980	11	\$380.89	\$4,189.79	0.0286	2004	11	\$119.83	\$2,662.46	\$119.83	\$2,782.29	\$2,782.29	\$0.00	\$0.00	\$0.00	\$0.00
1933	1980	2	\$4,263.72	\$8,527.43	0.0286	2004	11	\$243.88	\$5,418.80	\$243.88	\$5,662.68	\$5,662.68	\$0.00	\$0.00	\$0.00	\$0.00
1933	1980	2	\$803.38	\$1,604.75	0.0286	2004	11	\$45.90	\$183.60	\$45.90	\$229.50	\$229.50	\$0.00	\$0.00	\$0.00	\$0.00
1933	1980	6	\$585.15	\$3,510.91	0.0286	2004	11	\$100.41	\$2,231.03	\$100.41	\$2,331.44	\$2,331.44	\$0.00	\$0.00	\$0.00	\$0.00
1933	1980	1	\$925.66	\$925.66	0.0286	2004	11	\$26.47	\$588.19	\$26.47	\$614.66	\$614.66	\$0.00	\$0.00	\$0.00	\$0.00
1933	1981	10	\$276.83	\$2,768.32	0.0286	2004	12	\$79.17	\$1,683.35	\$79.17	\$1,762.52	\$1,762.52	\$0.00	\$0.00	\$0.00	\$0.00
1933	1981	5	\$223.57	\$1,117.86	0.0286	2004	12	\$31.97	\$679.75	\$31.97	\$711.72	\$711.72	\$0.00	\$0.00	\$0.00	\$0.00
1933	1981	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1981	1	\$1,335.12	\$1,335.12	0.0286	2004	12	\$38.18	\$811.84	\$38.18	\$850.02	\$850.02	\$0.00	\$0.00	\$0.00	\$0.00
1933	1981	22	\$400.70	\$8,815.39	0.0286	2004	12	\$252.12	\$5,360.53	\$252.12	\$5,612.65	\$5,612.65	\$0.00	\$0.00	\$0.00	\$0.00
1933	1981	12	\$397.00	\$7,163.99	0.0286	2004	12	\$204.89	\$4,356.34	\$204.89	\$4,561.23	\$4,561.23	\$0.00	\$0.00	\$0.00	\$0.00
1933	1981	3	\$256.56	\$769.67	0.0286	2004	12	\$22.01	\$468.01	\$22.01	\$490.02	\$490.02	\$0.00	\$0.00	\$0.00	\$0.00
1933	1981	3	\$810.43	\$2,431.28	0.0286	2004	12	\$69.53	\$1,478.40	\$69.53	\$1,547.93	\$1,547.93	\$0.00	\$0.00	\$0.00	\$0.00
1933	1981	1	\$6,266.72	\$6,266.72	0.0286	2004	12	\$179.23	\$3,810.73	\$179.23	\$3,989.96	\$3,989.96	\$0.00	\$0.00	\$0.00	\$0.00
1933	1982	6	\$194.75	\$1,168.51	0.0286	2004	13	\$33.42	\$678.58	\$33.42	\$712.00	\$712.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1982	2	\$1,225.16	\$2,450.32	0.0286	2004	13	\$70.08	\$1,422.95	\$70.08	\$1,493.03	\$1,493.03	\$0.00	\$0.00	\$0.00	\$0.00
1933	1982	0	\$0.00	\$0.00	0.0286	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1982	1	\$4,278.99	\$4,278.99	0.0286	2004	13	\$122.38	\$2,484.90	\$122.38	\$2,607.28	\$2,607.28	\$0.00	\$0.00	\$0.00	\$0.00

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Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year Remaining	2004-2005 Depreciation Expense	2002-2003 Reserve Balance	2003-2004 Depreciation Expense	2003-2004 Adjustment Reserve Bal.	2003/2004 Retirements	2003-2004 Reserve Balance Prior Retire. Losses	Loss on Retirement	2003-2004 Reserve Balance	6/30/2004 NBV
1933	1982	16	\$242.17	\$3,874.72	0.0286	2004	\$110.82	\$2,250.15	\$110.82			\$2,360.97	\$0.00	\$2,360.97	\$1,513.75
1933	1982	1	\$264.04	\$264.04	0.0286	2004	\$7.55	\$153.33	\$7.55			\$160.88	\$0.00	\$160.88	\$103.16
1933	1982	7	\$308.59	\$2,160.12	0.0286	2004	\$61.78	\$1,254.43	\$61.78			\$1,316.21	\$0.00	\$1,316.21	\$843.92
1933	1982	1	\$5,942.44	\$5,942.44	0.0286	2004	\$1,699.95	\$3,450.86	\$1,699.95			\$3,620.81	\$0.00	\$3,620.81	\$2,321.63
1933	1983	4	\$1,366.74	\$5,846.96	0.0286	2004	\$1,699.95	\$3,450.86	\$1,699.95			\$3,620.81	\$0.00	\$3,620.81	\$2,321.63
1933	1983	3	\$1,545.70	\$4,637.09	0.0286	2004	\$1,326.64	\$2,505.93	\$1,326.64			\$3,182.28	\$0.00	\$3,182.28	\$2,228.68
1933	1983	6	\$339.27	\$2,035.63	0.0286	2004	\$58.22	\$1,083.47	\$58.22			\$2,098.55	\$0.00	\$2,098.55	\$1,938.54
1933	1983	1	\$3,511.97	\$3,511.97	0.0286	2004	\$1,066.44	\$1,943.32	\$1,066.44		\$1,017.81	\$2,043.76	\$0.00	\$2,043.76	\$1,882.64
1933	1983	21	\$464.43	\$9,753.12	0.0286	2004	\$278.94	\$5,396.88	\$278.94			\$5,675.82	\$0.00	\$5,675.82	\$4,077.30
1933	1983	1	\$5,434.55	\$5,434.55	0.0286	2004	\$1,555.43	\$3,007.21	\$1,555.43			\$3,162.64	\$0.00	\$3,162.64	\$2,271.91
1933	1983	5	\$697.50	\$3,487.32	0.0286	2004	\$99.74	\$1,929.79	\$99.74			\$1,694.53	\$0.00	\$1,694.53	\$1,217.25
1933	1983	4	\$727.95	\$2,911.78	0.0286	2004	\$83.28	\$1,611.25	\$83.28			\$524.81	\$0.00	\$524.81	\$377.03
1933	1983	30 KVA TRANSFORMERS	\$901.84	\$901.84	0.0286	2004	\$25.79	\$499.02	\$25.79			\$801.76	\$0.00	\$801.76	\$643.87
1933	1983	75 KVA TRANSFORMER	\$1,445.63	\$1,445.63	0.0286	2004	\$41.35	\$760.41	\$41.35			\$1,256.17	\$0.00	\$1,256.17	\$1,008.96
1933	1984	4	\$566.28	\$2,265.13	0.0286	2004	\$64.78	\$1,191.39	\$64.78			\$4,417.98	\$0.00	\$4,417.98	\$3,548.34
1933	1984	15	\$531.09	\$7,966.32	0.0286	2004	\$227.84	\$4,190.14	\$227.84			\$6,404.16	\$0.00	\$6,404.16	\$5,143.58
1933	1984	21	\$549.89	\$11,547.74	0.0286	2004	\$330.27	\$6,073.89	\$330.27			\$3,627.64	\$0.00	\$3,627.64	\$2,913.62
1933	1984	8	\$817.66	\$6,541.26	0.0286	2004	\$187.08	\$3,440.56	\$187.08			\$1,222.59	\$0.00	\$1,222.59	\$98.51
1933	1984	2	\$110.55	\$221.10	0.0286	2004	\$6.32	\$116.27	\$6.32			\$272.84	\$0.00	\$272.84	\$219.14
1933	1984	30 KVA TRANSFORMERS	\$491.98	\$491.98	0.0286	2004	\$14.07	\$288.77	\$14.07			\$81.24	\$0.00	\$81.24	\$65.25
1933	1984	75 KVA PADMOUNT TRANSFORMER	\$1,464.40	\$1,464.40	0.0286	2004	\$41.35	\$760.41	\$41.35			\$4,579.39	\$0.00	\$4,579.39	\$3,678.10
1933	1984	750 KVA PADMOUNT TRANSFORMER	\$8,257.49	\$8,257.49	0.0286	2004	\$96.41	\$1,680.78	\$96.41			\$1,777.19	\$0.00	\$1,777.19	\$1,593.73
1933	1985	9	\$374.55	\$3,370.92	0.0286	2004	\$298.79	\$5,209.07	\$298.79			\$5,507.86	\$0.00	\$5,507.86	\$4,939.36
1933	1985	20	\$522.36	\$10,447.22	0.0286	2004	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
1933	1985	5	\$542.90	\$2,714.51	0.0286	2004	\$77.63	\$1,333.44	\$77.63			\$1,431.07	\$0.00	\$1,431.07	\$1,283.44
1933	1985	2	\$6,432.56	\$12,865.11	0.0286	2004	\$367.94	\$6,414.63	\$367.94			\$6,782.57	\$0.00	\$6,782.57	\$6,082.54
1933	1985	2	\$829.40	\$1,658.79	0.0286	2004	\$47.44	\$827.08	\$47.44			\$874.52	\$0.00	\$874.52	\$784.27
1933	1985	1	\$67.24	\$67.24	0.0286	2004	\$1.92	\$33.50	\$1.92			\$35.42	\$0.00	\$35.42	\$31.82
1933	1985	1	\$529.60	\$529.60	0.0286	2004	\$15.15	\$284.09	\$15.15			\$279.24	\$0.00	\$279.24	\$250.36
1933	1985	1	\$582.08	\$1,164.16	0.0286	2004	\$99.49	\$1,577.64	\$99.49			\$1,668.13	\$0.00	\$1,668.13	\$1,496.03
1933	1985	2	\$1,582.08	\$3,164.16	0.0286	2004	\$53.16	\$875.95	\$53.16			\$929.11	\$0.00	\$929.11	\$929.79
1933	1986	1	\$1,858.90	\$1,858.90	0.0286	2004	\$127.28	\$2,097.14	\$127.28			\$2,224.42	\$0.00	\$2,224.42	\$2,224.42
1933	1986	9	\$494.47	\$4,450.24	0.0286	2004	\$61.24	\$1,099.08	\$61.24			\$1,070.32	\$0.00	\$1,070.32	\$1,071.10
1933	1986	1	\$2,141.42	\$2,141.42	0.0286	2004	\$61.24	\$1,099.08	\$61.24			\$969.47	\$0.00	\$969.47	\$970.14
1933	1986	7	\$277.09	\$1,939.61	0.0286	2004	\$55.47	\$914.00	\$55.47			\$2,476.10	\$0.00	\$2,476.10	\$2,477.70
1933	1986	1	\$4,953.80	\$4,953.80	0.0286	2004	\$141.68	\$2,334.42	\$141.68			\$3,880.86	\$0.00	\$3,880.86	\$3,883.32
1933	1986	14	\$554.58	\$7,764.18	0.0286	2004	\$222.06	\$3,658.80	\$222.06			\$3,457.46	\$0.00	\$3,457.46	\$3,459.73
1933	1986	1	\$5,805.08	\$5,805.08	0.0286	2004	\$166.03	\$2,735.60	\$166.03			\$2,901.63	\$0.00	\$2,901.63	\$2,903.45
1933	1986	1	\$115.55	\$115.55	0.0286	2004	\$3.30	\$64.42	\$3.30			\$57.72	\$0.00	\$57.72	\$57.83
1933	1986	3	\$3,815.14	\$11,445.42	0.0286	2004	\$327.34	\$5,393.52	\$327.34			\$5,720.86	\$0.00	\$5,720.86	\$5,724.56
1933	1986	10	\$1,640.32	\$16,403.20	0.0286	2004	\$469.13	\$7,729.80	\$469.13			\$8,198.93	\$0.00	\$8,198.93	\$8,204.27
1933	1986	6	\$1,388.92	\$8,333.51	0.0286	2004	\$238.34	\$1,723.86	\$238.34			\$1,962.20	\$0.00	\$1,962.20	\$6,371.31
1933	1986	3	\$1,208.69	\$3,626.08	0.0286	2004	\$103.71	\$1,708.78	\$103.71			\$1,812.49	\$0.00	\$1,812.49	\$1,813.59
1933	1986	8	\$1,335.69	\$10,685.51	0.0286	2004	\$305.61	\$5,035.45	\$305.61			\$5,341.06	\$0.00	\$5,341.06	\$5,344.45
1933	1987	12	\$574.31	\$6,891.71	0.0286	2004	\$197.10	\$1,958.99	\$197.10			\$3,256.09	\$0.00	\$3,256.09	\$3,635.62

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Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	03-04 Current Year Remaining	2004-2005 Depreciation Expense	2002-2003 Reserve Balance	2003-2004 Depreciation Expense	2003-2004 Adjustment Reserve Bal	2003-2004 Retirements	2003-2004 Reserve Balance Prior Retire. Losses	2003-2004 Loss on Retirement	2003-2004 Reserve Balance	6/30/2004 NBV
1933	1987	2	\$1,656.83	\$3,313.70	0.0286	2004	\$94.77	\$1,470.83	\$94.77	\$1,565.60	\$0.00	\$1,565.60	\$0.00	\$1,565.60	\$1,748.10
1933	1987	22	\$612.26	\$13,469.82	0.0286	2004	\$385.24	\$5,978.84	\$385.24	\$6,364.08	\$0.00	\$6,364.08	\$0.00	\$6,364.08	\$7,105.74
1933	1987	1	\$2,681.87	\$2,661.87	0.0286	2004	\$76.13	\$1,181.52	\$76.13	\$1,257.65	\$0.00	\$1,257.65	\$0.00	\$1,257.65	\$1,404.22
1933	1987	2	\$2,486.56	\$4,973.11	0.0286	2004	\$142.23	\$2,207.40	\$142.23	\$2,349.63	\$0.00	\$2,349.63	\$0.00	\$2,349.63	\$2,623.48
1933	1987	7	\$637.17	\$4,466.19	0.0286	2004	\$127.56	\$1,773.58	\$127.56	\$1,901.15	\$0.00	\$1,901.15	\$0.00	\$1,901.15	\$2,352.90
1933	1987	1	\$6,136.03	\$6,136.03	0.0286	2004	\$175.49	\$2,723.58	\$175.49	\$2,998.57	\$0.00	\$2,998.57	\$0.00	\$2,998.57	\$3,236.96
1933	1987	6	\$837.58	\$5,025.50	0.0286	2004	\$143.73	\$2,230.66	\$143.73	\$2,374.39	\$0.00	\$2,374.39	\$0.00	\$2,374.39	\$2,651.11
1933	1987	3	\$957.22	\$2,871.65	0.0286	2004	\$82.13	\$1,274.64	\$82.13	\$1,356.77	\$0.00	\$1,356.77	\$0.00	\$1,356.77	\$1,514.88
1933	1988	10	\$620.08	\$6,200.80	0.0286	2004	\$177.34	\$2,582.60	\$177.34	\$2,759.94	\$0.00	\$2,759.94	\$0.00	\$2,759.94	\$3,440.86
1933	1988	21	\$536.33	\$11,262.88	0.0286	2004	\$322.12	\$4,690.92	\$322.12	\$5,013.09	\$0.00	\$5,013.09	\$0.00	\$5,013.09	\$6,249.79
1933	1988	1	\$2,138.87	\$2,138.87	0.0286	2004	\$61.17	\$890.82	\$61.17	\$951.99	\$0.00	\$951.99	\$0.00	\$951.99	\$1,186.88
1933	1988	5	\$836.06	\$4,180.32	0.0286	2004	\$119.56	\$1,741.11	\$119.56	\$1,860.67	\$0.00	\$1,860.67	\$0.00	\$1,860.67	\$2,196.65
1933	1988	0	\$0.00	\$0.00	0.0286	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1988	1	\$52.51	\$52.51	0.0286	2004	\$1.50	\$21.86	\$1.50	\$23.36	\$0.00	\$23.36	\$0.00	\$23.36	\$29.15
1933	1988	5	\$834.21	\$4,171.06	0.0286	2004	\$119.29	\$1,737.22	\$119.29	\$1,856.51	\$0.00	\$1,856.51	\$0.00	\$1,856.51	\$2,314.55
1933	1989	8	\$599.23	\$4,793.81	0.0286	2004	\$137.10	\$1,865.38	\$137.10	\$2,002.48	\$0.00	\$2,002.48	\$0.00	\$2,002.48	\$2,791.33
1933	1989	1	\$1,001.87	\$3,001.87	0.0286	2004	\$85.85	\$1,168.08	\$85.85	\$1,253.93	\$0.00	\$1,253.93	\$0.00	\$1,253.93	\$1,747.94
1933	1989	16	\$655.63	\$10,490.08	0.0286	2004	\$300.02	\$4,082.00	\$300.02	\$4,382.02	\$0.00	\$4,382.02	\$0.00	\$4,382.02	\$6,108.06
1933	1989	1	\$1,395.98	\$3,395.98	0.0286	2004	\$97.13	\$1,321.50	\$97.13	\$1,418.63	\$0.00	\$1,418.63	\$0.00	\$1,418.63	\$1,977.35
1933	1989	1	\$1,855.45	\$3,855.45	0.0286	2004	\$110.27	\$1,509.29	\$110.27	\$1,610.56	\$0.00	\$1,610.56	\$0.00	\$1,610.56	\$2,244.89
1933	1989	9	\$768.65	\$6,917.85	0.0286	2004	\$197.85	\$2,691.92	\$197.85	\$2,889.77	\$0.00	\$2,889.77	\$0.00	\$2,889.77	\$4,028.08
1933	1989	0	\$478.36	\$478.36	0.0286	2004	\$13.68	\$186.14	\$13.68	\$199.82	\$0.00	\$199.82	\$0.00	\$199.82	\$278.54
1933	1989	0	\$0.00	\$0.00	0.0286	2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1933	1989	4	\$757.87	\$3,031.46	0.0286	2004	\$86.70	\$629.95	\$86.70	\$716.65	\$0.00	\$716.65	\$0.00	\$716.65	\$2,314.81
1933	1989	0	\$54.65	\$54.65	0.0286	2004	\$1.56	\$21.24	\$1.56	\$22.80	\$0.00	\$22.80	\$0.00	\$22.80	\$31.85
1933	1989	3	\$811.17	\$2,433.50	0.0286	2004	\$24.38	\$331.69	\$24.38	\$356.07	\$0.00	\$356.07	\$0.00	\$356.07	\$496.24
1933	1989	1	\$852.31	\$852.31	0.0286	2004	\$23.73	\$173.19	\$23.73	\$185.92	\$0.00	\$185.92	\$0.00	\$185.92	\$259.16
1933	1989	1	\$445.08	\$445.08	0.0286	2004	\$12.73	\$173.19	\$12.73	\$185.92	\$0.00	\$185.92	\$0.00	\$185.92	\$259.16
1933	1990	7	\$680.93	\$4,766.53	0.0286	2004	\$136.32	\$1,724.31	\$136.32	\$1,860.63	\$0.00	\$1,860.63	\$0.00	\$1,860.63	\$2,995.90
1933	1990	4	\$1,059.06	\$4,236.24	0.0286	2004	\$121.16	\$1,532.51	\$121.16	\$1,653.67	\$0.00	\$1,653.67	\$0.00	\$1,653.67	\$2,582.57
1933	1990	1	\$4,456.05	\$4,456.05	0.0286	2004	\$163.69	\$2,070.48	\$163.69	\$2,234.17	\$0.00	\$2,234.17	\$0.00	\$2,234.17	\$3,489.23
1933	1990	7	\$817.63	\$5,733.40	0.0286	2004	\$123.93	\$1,567.59	\$123.93	\$1,691.52	\$0.00	\$1,691.52	\$0.00	\$1,691.52	\$2,641.77
1933	1990	2	\$2,166.65	\$4,333.29	0.0286	2004	\$355.28	\$4,493.89	\$355.28	\$4,849.17	\$0.00	\$4,849.17	\$0.00	\$4,849.17	\$7,573.28
1933	1990	14	\$887.32	\$12,422.45	0.0286	2004	\$28.95	\$366.18	\$28.95	\$395.13	\$0.00	\$395.13	\$0.00	\$395.13	\$617.13
1933	1990	1	\$1,012.26	\$1,012.26	0.0286	2004	\$1.68	\$21.26	\$1.68	\$22.94	\$0.00	\$22.94	\$0.00	\$22.94	\$36.88
1933	1990	0	\$58.82	\$58.82	0.0286	2004	\$1.20	\$15.21	\$1.20	\$16.41	\$0.00	\$16.41	\$0.00	\$16.41	\$21.85
1933	1990	3	\$1,401.64	\$4,204.92	0.0286	2004	\$221.77	\$2,805.14	\$221.77	\$3,026.91	\$0.00	\$3,026.91	\$0.00	\$3,026.91	\$4,727.31
1933	1990	1	\$754.22	\$754.22	0.0286	2004	\$22.93	\$290.05	\$22.93	\$312.98	\$0.00	\$312.98	\$0.00	\$312.98	\$488.84
1933	1990	1	\$801.82	\$801.82	0.0286	2004	\$27.79	\$351.50	\$27.79	\$379.29	\$0.00	\$379.29	\$0.00	\$379.29	\$592.33
1933	1990	0	\$971.62	\$971.62	0.0286	2004	\$27.79	\$351.50	\$27.79	\$379.29	\$0.00	\$379.29	\$0.00	\$379.29	\$592.33
1933	1991	5	\$593.07	\$2,965.33	0.0286	2004	\$84.81	\$991.58	\$84.81	\$1,076.39	\$0.00	\$1,076.39	\$0.00	\$1,076.39	\$1,888.94
1933	1991	1	\$1,662.49	\$1,662.49	0.0286	2004	\$47.55	\$555.93	\$47.55	\$603.48	\$0.00	\$603.48	\$0.00	\$603.48	\$843.48
1933	1991	11	\$465.62	\$5,121.81	0.0286	2004	\$146.48	\$1,712.63	\$146.48	\$1,859.11	\$0.00	\$1,859.11	\$0.00	\$1,859.11	\$3,262.70
1933	1991	1	\$4,653.29	\$4,653.29	0.0286	2004	\$133.08	\$1,555.97	\$133.08	\$1,689.05	\$0.00	\$1,689.05	\$0.00	\$1,689.05	\$2,964.24
1933	1991	8	\$809.25	\$6,474.01	0.0286	2004	\$185.16	\$2,164.84	\$185.16	\$2,350.00	\$0.00	\$2,350.00	\$0.00	\$2,350.00	\$4,124.01
1933	1991	7	\$760.21	\$5,321.44	0.0286	2004	\$152.19	\$1,779.39	\$152.19	\$1,931.58	\$0.00	\$1,931.58	\$0.00	\$1,931.58	\$3,389.86

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Acct#	Year Booked	Qty	Unit	Original Value	Depreciation Rate	Current Year	Remaining Years	2004-2005 Depreciation Expense	2003-2004 Reserve Balance	2003-2004 Depreciation Expense	2003-2004 Adjustment Reserve Bal	2003-2004 Retirements	2003-2004 Balance Prior Retir. Losses	Loss on Retirement	2003-2004 Reserve Balance	6-30-2004 NBV
1933	1991	1	\$1,513.73	\$1,513.73	0.0286	2004	22	\$41.29	\$506.16	\$43.29			\$549.45	\$0.00	\$1,285.78	\$549.45
1933	1992	7	\$547.30	\$3,831.12	0.0286	2004	23	\$109.57	\$1,176.21	\$109.57			\$1,285.78	\$0.00	\$1,285.78	\$2,545.34
1933	1992	12	\$518.60	\$6,223.19	0.0286	2004	23	\$177.98	\$1,910.60	\$177.98			\$2,088.58	\$0.00	\$2,088.58	\$4,134.61
1933	1992	3	\$1,981.74	\$5,945.23	0.0286	2004	23	\$170.03	\$1,825.26	\$170.03			\$1,995.29	\$0.00	\$1,995.29	\$3,949.94
1933	1992	8	\$673.58	\$5,388.65	0.0286	2004	23	\$154.12	\$1,654.43	\$154.12			\$1,808.55	\$0.00	\$1,808.55	\$3,580.10
1933	1992	8	\$837.47	\$4,187.34	0.0286	2004	23	\$119.76	\$1,285.59	\$119.76			\$1,405.35	\$0.00	\$1,405.35	\$2,781.99
1933	1992	0	\$788.57	\$788.57	0.0286	2004	23	\$22.55	\$42.08	\$22.55			\$264.63	\$0.00	\$264.63	\$523.94
1933	1992	1	\$1,344.46	\$1,344.46	0.0286	2004	23	\$38.45	\$412.76	\$38.45			\$451.21	\$0.00	\$451.21	\$893.25
1933	1993	7	\$415.51	\$2,908.69	0.0286	2004	24	\$83.19	\$813.41	\$83.19			\$896.60	\$0.00	\$896.60	\$2,012.00
1933	1993	13	\$652.05	\$8,476.64	0.0286	2004	24	\$242.43	\$2,370.45	\$242.43			\$2,612.88	\$0.00	\$2,612.88	\$5,863.76
1933	1993	1	\$2,539.31	\$2,539.31	0.0286	2004	24	\$72.62	\$710.07	\$72.62			\$792.69	\$0.00	\$792.69	\$1,756.62
1933	1993	14	\$617.03	\$8,638.46	0.0286	2004	24	\$247.06	\$2,415.72	\$247.06			\$2,662.78	\$0.00	\$2,662.78	\$5,975.68
1933	1993	3	\$9,143.88	\$9,143.88	0.0286	2004	24	\$261.51	\$2,557.02	\$261.51			\$2,818.53	\$0.00	\$2,818.53	\$6,325.35
1933	1993	8	\$748.34	\$5,986.69	0.0286	2004	24	\$171.22	\$1,674.16	\$171.22			\$1,845.38	\$0.00	\$1,845.38	\$4,141.31
1933	1993	6	\$999.82	\$5,998.92	0.0286	2004	24	\$171.57	\$1,677.58	\$171.57			\$1,849.15	\$0.00	\$1,849.15	\$4,149.77
1933	1993	3	\$1,422.81	\$4,268.44	0.0286	2004	24	\$122.08	\$1,193.67	\$122.08			\$1,315.75	\$0.00	\$1,315.75	\$2,952.69
1933	1994	5	\$655.17	\$3,275.84	0.0286	2004	25	\$93.69	\$826.42	\$93.69			\$920.11	\$0.00	\$920.11	\$2,255.73
1933	1994	2	\$1,466.86	\$4,869.18	0.0286	2004	25	\$83.90	\$740.07	\$83.90			\$823.97	\$0.00	\$823.97	\$2,109.75
1933	1994	11	\$569.21	\$6,261.27	0.0286	2004	25	\$179.07	\$1,579.55	\$179.07			\$1,758.62	\$0.00	\$1,758.62	\$4,502.65
1933	1994	1	\$4,840.18	\$4,840.18	0.0286	2004	25	\$27.69	\$24.25	\$27.69			\$3,362.05	\$0.00	\$3,362.05	\$3,487.13
1933	1994	0	\$968.19	\$968.19	0.0286	2004	25	\$48.33	\$426.32	\$48.33			\$271.94	\$0.00	\$271.94	\$696.25
1933	1994	1	\$1,689.98	\$1,689.98	0.0286	2004	25	\$409.92	\$3,615.84	\$409.92			\$474.65	\$0.00	\$474.65	\$1,215.33
1933	1994	19	\$754.37	\$14,332.96	0.0286	2004	25	\$164.95	\$1,455.00	\$164.95			\$4,025.76	\$0.00	\$4,025.76	\$10,307.20
1933	1994	9	\$640.85	\$5,767.61	0.0286	2004	25	\$110.52	\$974.87	\$110.52			\$1,619.95	\$0.00	\$1,619.95	\$4,147.66
1933	1994	4	\$966.07	\$3,864.27	0.0286	2004	25	\$325.03	\$2,867.03	\$325.03			\$1,085.39	\$0.00	\$1,085.39	\$2,778.88
1933	1994	4	\$2,841.16	\$11,364.62	0.0286	2004	25	\$2,750.38	\$21,628.56	\$2,750.38			\$3,192.06	\$0.00	\$3,192.06	\$8,172.56
1933	1995	102	\$942.81	\$96,167.12	0.0286	2004	26	\$60.97	\$479.46	\$60.97			\$540.43	\$0.00	\$540.43	\$1,591.36
1933	1995	2	\$1,065.90	\$2,131.79	0.0286	2004	26	\$103.54	\$814.22	\$103.54			\$917.76	\$0.00	\$917.76	\$2,702.56
1933	1995	1	\$3,620.32	\$3,620.32	0.0286	2004	26	\$1,200.10	\$9,437.41	\$1,200.10			\$10,637.51	\$0.00	\$10,637.51	\$31,324.13
1933	1995	15	\$2,797.44	\$41,961.64	0.0286	2004	26	\$118.52	\$932.02	\$118.52			\$1,050.54	\$0.00	\$1,050.54	\$3,993.53
1933	1995	1	\$4,144.07	\$4,144.07	0.0286	2004	26	\$554.21	\$4,358.22	\$554.21			\$4,912.43	\$0.00	\$4,912.43	\$14,463.67
1933	1995	1	\$6,323.61	\$6,323.61	0.0286	2004	26	\$180.86	\$1,422.25	\$180.86			\$1,603.11	\$0.00	\$1,603.11	\$4,720.50
1933	1995	1	\$1,966.10	\$1,966.10	0.0286	2004	26	\$56.23	\$442.18	\$56.23			\$498.41	\$0.00	\$498.41	\$1,467.69
1933	1995	155	\$1,063.25	\$164,894.13	0.0286	2004	26	\$4,713.40	\$37,065.45	\$4,713.40			\$41,778.85	\$0.00	\$41,778.85	\$123,025.28
1933	1995	13	\$580.56	\$7,547.33	0.0286	2004	26	\$215.85	\$1,697.41	\$215.85			\$1,913.26	\$0.00	\$1,913.26	\$5,634.07
1933	1995	1	\$6,683.31	\$6,683.31	0.0286	2004	26	\$191.14	\$1,503.09	\$191.14			\$1,694.23	\$0.00	\$1,694.23	\$4,989.08
1933	1995	2	\$16,228.11	\$32,456.21	0.0286	2004	26	\$928.25	\$7,299.61	\$928.25			\$8,227.86	\$0.00	\$8,227.86	\$24,228.35
1933	1995	3	\$3,202.51	\$9,607.54	0.0286	2004	26	\$274.78	\$2,160.82	\$274.78			\$2,435.60	\$0.00	\$2,435.60	\$7,171.94
1933	1995	4	\$3,927.58	\$15,710.33	0.0286	2004	26	\$449.32	\$3,533.37	\$449.32			\$3,982.69	\$0.00	\$3,982.69	\$11,727.64
1933	1995	12	\$3,215.00	\$38,580.00	0.0286	2004	26	\$1,103.39	\$8,676.89	\$1,103.39			\$9,780.28	\$0.00	\$9,780.28	\$28,799.72
1933	1995	5	\$1,144.53	\$5,722.65	0.0286	2004	26	\$449.67	\$3,536.13	\$449.67			\$3,985.80	\$0.00	\$3,985.80	\$11,236.85
1933	1995	2	\$23,598.94	\$47,197.87	0.0286	2004	26	\$1,349.86	\$10,615.10	\$1,349.86			\$11,964.96	\$0.00	\$11,964.96	\$35,232.91
1933	1995	1	\$16,404.76	\$16,404.76	0.0286	2004	26	\$471.75	\$3,709.76	\$471.75			\$4,181.51	\$0.00	\$4,181.51	\$12,313.25
1933	1995	1	\$7,585.06	\$7,585.06	0.0286	2004	26	\$216.93	\$1,705.90	\$216.93			\$1,922.83	\$0.00	\$1,922.83	\$5,662.23
1933	1995	1	\$5,852.04	\$5,852.04	0.0286	2004	26	\$167.37	\$1,316.17	\$167.37			\$1,483.54	\$0.00	\$1,483.54	\$4,368.50

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Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year Remaining	2004-2005 Depreciation Expense	2002/2003 Reserve Balance	2003-2004 Depreciation Expense	2003-2004 Adjustment Reserve Bal.	2003/2004		2003/2004 Loss on Retirement	2003/2004	
											Balance	Retire. Losses		Balance	NBV
1933	1995	1	\$4,041.20	\$4,041.20	0.0286	2004	\$115.58	\$988.90	\$1,155.58		\$1,024.48	\$0.00	\$1,024.48	\$1,024.48	
1933	1995	132	\$1,263.63	\$166,798.79	0.0286	2004	\$4,770.45	\$37,514.09	\$4,770.45	\$42,284.54	\$0.00	\$42,284.54	\$124,514.25		
1933	1995	29	\$624.97	\$18,124.12	0.0286	2004	\$318.35	\$4,076.22	\$318.35	\$4,394.57	\$0.00	\$4,394.57	\$13,529.55		
1933	1995	1	\$1,438.51	\$3,438.51	0.0286	2004	\$98.34	\$773.33	\$98.34	\$871.67	\$0.00	\$871.67	\$2,566.84		
1933	1995	3	\$8,805.18	\$26,415.53	0.0286	2004	\$755.48	\$5,940.98	\$755.48	\$6,696.46	\$0.00	\$6,696.46	\$19,719.07		
1933	1995	1	\$8,297.68	\$8,297.68	0.0286	2004	\$237.31	\$1,866.17	\$237.31	\$2,103.48	\$0.00	\$2,103.48	\$6,194.20		
1933	1995	9	\$4,981.38	\$44,832.43	0.0286	2004	\$1,282.21	\$10,083.10	\$1,282.21	\$11,365.31	\$0.00	\$11,365.31	\$33,467.12		
1933	1995	3	\$2,585.59	\$7,756.78	0.0286	2004	\$221.84	\$1,744.51	\$221.84	\$1,966.35	\$0.00	\$1,966.35	\$5,798.43		
1933	1995	28	\$1,532.24	\$42,902.81	0.0286	2004	\$1,227.02	\$9,649.10	\$1,227.02	\$10,876.12	\$0.00	\$10,876.12	\$32,026.69		
1933	1995	9	\$875.39	\$7,878.54	0.0286	2004	\$225.33	\$1,771.96	\$225.33	\$1,997.29	\$0.00	\$1,997.29	\$5,881.25		
1933	1995	1	\$3,745.15	\$3,745.15	0.0286	2004	\$107.11	\$842.30	\$107.11	\$949.41	\$0.00	\$949.41	\$2,935.74		
1933	1995	12	\$1,593.06	\$19,116.71	0.0286	2004	\$546.74	\$4,299.48	\$546.74	\$4,846.22	\$0.00	\$4,846.22	\$14,270.49		
1933	1995	1	\$1,983.10	\$1,983.10	0.0286	2004	\$56.72	\$446.04	\$56.72	\$502.76	\$0.00	\$502.76	\$1,480.34		
1933	1995	7	\$979.85	\$6,858.97	0.0286	2004	\$196.17	\$1,542.65	\$196.17	\$1,738.82	\$0.00	\$1,738.82	\$5,120.15		
1933	1995	2	\$11,249.74	\$22,499.47	0.0286	2004	\$643.48	\$5,060.23	\$643.48	\$5,703.71	\$0.00	\$5,703.71	\$16,795.76		
1933	1995	1	\$7,830.28	\$7,830.28	0.0286	2004	\$223.95	\$1,761.11	\$223.95	\$1,985.06	\$0.00	\$1,985.06	\$5,845.22		
1933	1995	1	\$3,888.69	\$5,888.69	0.0286	2004	\$168.42	\$1,324.42	\$168.42	\$1,492.84	\$0.00	\$1,492.84	\$4,395.85		
1933	1995	12	\$2,248.39	\$26,980.66	0.0286	2004	\$771.65	\$6,068.14	\$771.65	\$6,839.79	\$0.00	\$6,839.79	\$20,140.87		
1933	1995	3	\$1,430.84	\$4,292.51	0.0286	2004	\$122.77	\$965.44	\$122.77	\$1,088.21	\$0.00	\$1,088.21	\$3,204.30		
1933	1995	1	\$11,495.42	\$11,495.42	0.0286	2004	\$328.77	\$2,585.39	\$328.77	\$2,914.16	\$0.00	\$2,914.16	\$8,381.26		
1933	1995	1	\$31,488.20	\$31,488.20	0.0286	2004	\$1,980.24	\$15,572.30	\$1,980.24	\$17,552.54	\$0.00	\$17,552.54	\$51,686.49		
1933	1995	4	\$6,578.94	\$26,315.76	0.0286	2004	\$52.63	\$5,918.57	\$52.63	\$6,471.20	\$0.00	\$6,471.20	\$19,644.36		
1933	1995	6	\$6,195.88	\$37,175.29	0.0286	2004	\$1,063.21	\$8,360.93	\$1,063.21	\$9,424.14	\$0.00	\$9,424.14	\$27,751.15		
1933	1995	5	\$11,807.29	\$59,036.43	0.0286	2004	\$1,688.44	\$13,277.64	\$1,688.44	\$14,966.08	\$0.00	\$14,966.08	\$44,070.35		
1933	1995	1	\$21,967.58	\$21,967.58	0.0286	2004	\$628.27	\$4,940.62	\$628.27	\$5,568.89	\$0.00	\$5,568.89	\$16,398.09		
1933	1996	8	\$844.99	\$6,759.88	0.0286	2004	\$193.33	\$1,335.30	\$193.33	\$1,528.63	\$0.00	\$1,528.63	\$5,231.25		
1933	1996	5	\$1,521.44	\$7,607.18	0.0286	2004	\$217.57	\$1,502.72	\$217.57	\$1,720.29	\$0.00	\$1,720.29	\$5,886.89		
1933	1996	22	\$696.09	\$15,313.89	0.0286	2004	\$437.98	\$3,025.06	\$437.98	\$3,463.04	\$0.00	\$3,463.04	\$11,850.85		
1933	1996	1	\$3,122.51	\$3,122.51	0.0286	2004	\$89.30	\$616.78	\$89.30	\$706.08	\$0.00	\$706.08	\$2,416.43		
1933	1996	21	\$2,365.06	\$49,666.15	0.0286	2004	\$1,420.46	\$9,810.90	\$1,420.46	\$11,231.36	\$0.00	\$11,231.36	\$38,434.99		
1933	1996	10	\$866.69	\$8,666.69	0.0286	2004	\$247.87	\$1,712.00	\$247.87	\$1,959.87	\$0.00	\$1,959.87	\$6,707.03		
1933	1996	4	\$808.13	\$3,232.53	0.0286	2004	\$92.45	\$638.54	\$92.45	\$730.99	\$0.00	\$730.99	\$2,501.54		
1933	1996	1	\$1,472.82	\$1,472.82	0.0286	2004	\$42.12	\$290.92	\$42.12	\$333.04	\$0.00	\$333.04	\$1,139.78		
1933	1996	0	\$1,070.48	\$1,070.48	0.0286	2004	\$30.62	\$211.49	\$30.62	\$242.11	\$0.00	\$242.11	\$828.37		
1933	1997	8	\$582.69	\$4,661.54	0.0286	2004	\$133.32	\$787.50	\$133.32	\$920.82	\$0.00	\$920.82	\$3,740.72		
1933	1997	1	\$1,199.51	\$1,199.51	0.0286	2004	\$34.31	\$202.66	\$34.31	\$236.97	\$0.00	\$236.97	\$962.54		
1933	1997	17	\$648.78	\$11,029.30	0.0286	2004	\$315.44	\$1,863.26	\$315.44	\$2,178.70	\$0.00	\$2,178.70	\$8,850.60		
1933	1997	1	\$1,215.00	\$1,215.00	0.0286	2004	\$34.75	\$295.26	\$34.75	\$340.01	\$0.00	\$340.01	\$974.99		
1933	1997	1	\$4,956.49	\$4,956.49	0.0286	2004	\$141.76	\$837.35	\$141.76	\$979.11	\$0.00	\$979.11	\$3,977.38		
1933	1997	13	\$1,347.46	\$17,516.94	0.0286	2004	\$509.98	\$2,959.21	\$509.98	\$3,469.19	\$0.00	\$3,469.19	\$14,056.75		
1933	1997	18	\$725.70	\$13,062.51	0.0286	2004	\$373.59	\$2,306.74	\$373.59	\$2,680.33	\$0.00	\$2,680.33	\$10,482.18		
1933	1997	3	\$1,634.65	\$4,903.94	0.0286	2004	\$140.25	\$828.43	\$140.25	\$968.68	\$0.00	\$968.68	\$3,935.26		
1933	1997	6	\$1,138.29	\$6,829.71	0.0286	2004	\$195.33	\$1,153.78	\$195.33	\$1,349.11	\$0.00	\$1,349.11	\$5,480.60		
1933	1997	8	\$1,036.55	\$8,292.43	0.0286	2004	\$237.16	\$1,400.87	\$237.16	\$1,638.03	\$0.00	\$1,638.03	\$6,654.40		
1933	1997	1	\$1,310.43	\$1,339.43	0.0286	2004	\$38.31	\$226.29	\$38.31	\$264.60	\$0.00	\$264.60	\$1,074.83		

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Acct#	Year	Booked	Qty.	Unit	Cost	Original Value	Depreciation Rate	03/04 Current	Years Remaining	2004/2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Retirements	Balance Prior Retire. Losses	2003/2004 Reserve Balance	Loss on Retirement	6/30/2004 NY
1933	1997	1	750 KVA PADMOUNT	\$9,261.39	\$9,261.39	\$9,261.39	0.0286	2004	28	\$263.16	\$1,554.45	\$263.16			\$1,817.61	\$1,817.61	\$0.00	\$7,383.78
1933	1997	3	175 KVA TRANSFORMERS	\$1,469.80	\$4,109.40	\$4,109.40	0.0286	2004	28	\$117.53	\$694.23	\$117.53			\$811.76	\$811.76	\$0.00	\$3,297.64
1933	1997	1	1500 KVA PADMOUNT	\$4,319.60	\$4,319.60	\$4,319.60	0.0286	2004	28	\$123.54	\$729.73	\$123.54			\$853.27	\$853.27	\$0.00	\$3,466.33
1933	1997	1	CONTRIBUTION CAPITAL SOLOMO	#####	(\$3,357.95)	(\$3,357.95)	0.0286	2004	28	(\$925.44)	(\$5,466.43)	(\$925.44)			(\$6,391.87)	(\$6,391.87)	\$0.00	(\$25,966.08)
1933	1998	7	10 KVA TRANSFORMERS	\$678.17	\$4,747.17	\$4,747.17	0.0286	2004	29	\$135.77	\$678.85	\$135.77			\$814.62	\$814.62	\$0.00	\$3,932.55
1933	1998	3	100 KVA TRANSFORMERS	\$1,211.00	\$3,633.00	\$3,633.00	0.0286	2004	29	\$103.90	\$519.50	\$103.90			\$623.40	\$623.40	\$0.00	\$3,009.60
1933	1998	15	15 KVA TRANSFORMERS	\$851.99	\$12,779.90	\$12,779.90	0.0286	2004	29	\$365.51	\$1,827.55	\$365.51			\$2,193.06	\$2,193.06	\$0.00	\$10,586.84
1933	1998	15	15 KVA TRANSFORMERS	\$1,080.59	\$1,080.59	\$1,080.59	0.0286	2004	29	\$30.90	\$154.40	\$30.90			\$185.40	\$185.40	\$0.00	\$895.19
1933	1998	2	150 KVA PAD TRANSFORMERS	\$2,879.30	\$5,758.59	\$5,758.59	0.0286	2004	29	\$164.70	\$823.30	\$164.70			\$988.20	\$988.20	\$0.00	\$4,770.39
1933	1998	0	167.5 KVA PAD TRANSFORMERS	\$323.62	\$323.62	\$323.62	0.0286	2004	29	\$9.26	\$46.30	\$9.26			\$55.56	\$55.56	\$0.00	\$268.06
1933	1998	17	25 KVA PAD TRANSFORMERS	\$1,522.55	\$25,883.40	\$25,883.40	0.0286	2004	29	\$740.27	\$3,701.35	\$740.27			\$4,441.62	\$4,441.62	\$0.00	\$21,017.06
1933	1998	34	25 KVA TRANSFORMERS	\$746.20	\$25,370.60	\$25,370.60	0.0286	2004	29	\$725.60	\$3,628.00	\$725.60			\$4,353.60	\$4,353.60	\$0.00	\$21,017.06
1933	1998	0	300 KVA PAD TRANSFORMERS	\$1,629.07	\$1,629.07	\$1,629.07	0.0286	2004	29	\$46.59	\$232.95	\$46.59			\$279.54	\$279.54	\$0.00	\$1,349.53
1933	1998	4	37.5 KVA PAD TRANSFORMERS	\$2,244.55	\$8,978.18	\$8,978.18	0.0286	2004	29	\$256.78	\$1,283.90	\$256.78			\$1,540.68	\$1,540.68	\$0.00	\$7,437.50
1933	1998	12	37.5 KVA TRANSFORMERS	\$1,256.65	\$15,079.83	\$15,079.83	0.0286	2004	29	\$431.28	\$2,156.40	\$431.28			\$2,587.68	\$2,587.68	\$0.00	\$12,492.15
1933	1998	5	50 KVA TRANSFORMERS	\$1,708.61	\$8,543.06	\$8,543.06	0.0286	2004	29	\$244.33	\$1,221.65	\$244.33			\$1,465.98	\$1,465.98	\$0.00	\$7,077.08
1933	1998	3	75 KVA TRANSFORMERS	\$1,171.95	\$3,515.84	\$3,515.84	0.0286	2004	29	\$100.55	\$502.75	\$100.55			\$603.30	\$603.30	\$0.00	\$2,912.54
1933	1998	1	500 KVA PADMOUNT	\$9,170.64	\$9,170.64	\$9,170.64	0.0286	2004	29	\$262.28	\$1,311.40	\$262.28			\$1,573.68	\$1,573.68	\$0.00	\$7,596.96
1933	1998	0	100 AMP RELOSURES	\$220.12	\$220.12	\$220.12	0.0286	2004	29	\$6.30	\$31.50	\$6.30			\$37.80	\$37.80	\$0.00	\$182.32
1933	1999	6	10 KVA TRANSFORMERS	\$3,294.55	\$19,767.31	\$19,767.31	0.0286	2004	30	\$565.35	\$2,261.40	\$565.35			\$2,826.75	\$2,826.75	\$0.00	\$16,940.56
1933	1999	1	10 KVA TRANSFORMERS	\$1,613.14	\$1,613.14	\$1,613.14	0.0286	2004	30	\$46.14	\$184.56	\$46.14			\$239.70	\$239.70	\$0.00	\$1,382.44
1933	1999	19	15 KVA TRANSFORMERS	\$516.18	\$9,807.41	\$9,807.41	0.0286	2004	30	\$280.49	\$1,121.96	\$280.49			\$1,402.45	\$1,402.45	\$0.00	\$8,404.96
1933	1999	49	25 KVA TRANSFORMERS	\$752.56	\$36,875.24	\$36,875.24	0.0286	2004	30	\$1,054.63	\$4,218.52	\$1,054.63			\$5,273.15	\$5,273.15	\$0.00	\$31,602.09
1933	1999	14	37.5 KVA TRANSFORMERS	\$657.43	\$9,203.96	\$9,203.96	0.0286	2004	30	\$263.23	\$1,052.92	\$263.23			\$1,316.15	\$1,316.15	\$0.00	\$7,887.81
1933	1999	2	50 KVA TRANSFORMERS	\$458.55	\$917.09	\$917.09	0.0286	2004	30	\$26.23	\$104.92	\$26.23			\$131.15	\$131.15	\$0.00	\$785.94
1933	1999	3	750 KVA PAD TRANSFORMERS	\$1,305.60	\$3,916.79	\$3,916.79	0.0286	2004	30	\$112.02	\$448.08	\$112.02			\$560.10	\$560.10	\$0.00	\$3,356.69
1933	1999	1	75 KVA TRANSFORMERS	\$9,580.47	\$9,580.47	\$9,580.47	0.0286	2004	30	\$274.00	\$1,096.00	\$274.00			\$1,370.00	\$1,370.00	\$0.00	\$8,210.47
1933	2000	4	10 KVA TRANSFORMERS	\$1,324.57	\$5,298.28	\$5,298.28	0.0286	2004	31	\$151.53	\$454.59	\$151.53			\$606.12	\$606.12	\$0.00	\$4,692.16
1933	2000	1	10 KVA TRANSFORMERS	\$1,334.00	\$1,334.00	\$1,334.00	0.0286	2004	31	\$38.15	\$114.45	\$38.15			\$152.60	\$152.60	\$0.00	\$1,181.40
1933	2000	3	15 KVA TRANSFORMERS	\$541.67	\$1,625.00	\$1,625.00	0.0286	2004	31	\$46.48	\$139.44	\$46.48			\$185.92	\$185.92	\$0.00	\$1,439.08
1933	2000	54	15 KVA TRANSFORMERS	\$916.11	\$49,470.66	\$49,470.66	0.0286	2004	31	\$1,414.84	\$4,244.52	\$1,414.84			\$5,659.36	\$5,659.36	\$0.00	\$43,810.70
1933	2000	1	15 KVA PAD TRANSFORMERS	\$1,259.00	\$1,259.00	\$1,259.00	0.0286	2004	31	\$36.01	\$108.03	\$36.01			\$144.04	\$144.04	\$0.00	\$1,114.96
1933	2000	1	15 KVA TRANSFORMERS	\$1,335.00	\$1,335.00	\$1,335.00	0.0286	2004	31	\$38.18	\$114.54	\$38.18			\$152.72	\$152.72	\$0.00	\$1,182.28
1933	2000	80	25 KVA TRANSFORMERS	\$1,103.93	\$88,314.79	\$88,314.79	0.0286	2004	31	\$2,525.80	\$7,577.40	\$2,525.80			\$10,103.20	\$10,103.20	\$0.00	\$78,211.59
1933	2000	1	300 KVA PADMOUNT	\$3,875.00	\$3,875.00	\$3,875.00	0.0286	2004	31	\$110.83	\$332.49	\$110.83			\$443.32	\$443.32	\$0.00	\$3,431.68
1933	2000	16	37.5 KVA TRANSFORMERS	\$1,020.41	\$16,326.53	\$16,326.53	0.0286	2004	31	\$466.94	\$1,400.82	\$466.94			\$1,867.76	\$1,867.76	\$0.00	\$14,458.77
1933	2000	2	50 KVA TRANSFORMERS	\$650.00	\$1,300.00	\$1,300.00	0.0286	2004	31	\$37.18	\$111.54	\$37.18			\$148.72	\$148.72	\$0.00	\$1,151.28
1933	2000	3	75 KVA TRANSFORMERS	\$947.26	\$2,841.77	\$2,841.77	0.0286	2004	31	\$81.27	\$243.81	\$81.27			\$325.08	\$325.08	\$0.00	\$2,516.69
1933	2001	3	10 KVA TRANSFORMERS	\$794.24	\$2,382.73	\$2,382.73	0.0286	2004	32	\$68.15	\$136.30	\$68.15			\$204.45	\$204.45	\$0.00	\$2,178.28
1933	2001	7	70-50 RELOSURES	\$527.71	\$5,693.96	\$5,693.96	0.0286	2004	32	\$105.65	\$211.30	\$105.65			\$316.95	\$316.95	\$0.00	\$3,377.01
1933	2001	10	15 KVA TRANSFORMERS	\$828.84	\$8,288.43	\$8,288.43	0.0286	2004	32	\$279.05	\$474.10	\$279.05			\$711.15	\$711.15	\$0.00	\$7,577.28
1933	2001	10	25 KVA TRANSFORMERS	\$978.63	\$9,786.32	\$9,786.32	0.0286	2004	32	\$279.89	\$559.78	\$279.89			\$839.67	\$839.67	\$0.00	\$8,946.65
1933	2001	2	300 KVA PADMOUNT	\$6,838.88	\$13,677.75	\$13,677.75	0.0286	2004	32	\$391.18	\$782.36	\$391.18			\$1,173.54	\$1,173.54	\$0.00	\$12,504.21
1933	2001	4	37.5 KVA TRANSFORMERS	\$840.00	\$3,359.98	\$3,359.98	0.0286	2004	32	\$96.10	\$192.20	\$96.10			\$288.30	\$288.30	\$0.00	\$3,071.68
1933	2001	1	500 KVA PADMOUNT	\$7,851.00	\$7,851.00	\$7,851.00	0.0286	2004	32	\$224.54	\$449.08	\$224.54			\$673.62	\$673.62	\$0.00	\$7,177.38
1933	2002	7	10 KVA TRANSFORMERS	\$425.14	\$2,975.99	\$2,975.99	0.0286	2004	33	\$85.11	\$85.11	\$85.11			\$170.22	\$170.22	\$0.00	\$2,805.77

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Asset#	Year Booked	Qty.	Unit Cost	Original Value	Depreciation Rate	03/04		2004-2005		2003-2004		2002-2003		2001-2000		2000-1999		Loss on Retirement	2003-2004		NRY
						Current Year	Remaining Years	Depreciation Expense	Reserve Balance	Depreciation Expense	Reserve Balance	Depreciation Expense	Reserve Balance	Depreciation Expense	Reserve Balance	Depreciation Expense	Reserve Balance		Retire.	Losses	
1933	2002	0	RECLUSURES		0.0286	2004												\$0.00			
1933	2002	26	15 KVA TRANSFORMERS	\$3,928.02	0.0286	2004		\$2,920.88	\$5,841.76	\$2,920.88	\$5,841.76							\$0.00			
1933	2002	28	25 KVA TRANSFORMERS	\$854.30	0.0286	2004		\$684.13	\$1,368.26	\$684.13	\$1,368.26							\$0.00			
1933	2002	1	300 KVA PADMOUNT	\$6,189.16	0.0286	2004		\$1,771.01	\$3,542.02	\$1,771.01	\$3,542.02							\$0.00			
1933	2002	6	37.5 KVA TRANSFORMERS	\$1,096.09	0.0286	2004		\$188.09	\$376.18	\$188.09	\$376.18							\$0.00			
1933	2002	3	50 KVA TRANSFORMERS	\$3,698.26	0.0286	2004		\$1,048.28	\$2,096.56	\$1,048.28	\$2,096.56							\$0.00			
1933	2002	1	75 KVA TRANSFORMERS	\$6,631.00	0.0286	2004		\$1,891.65	\$3,783.30	\$1,891.65	\$3,783.30							\$0.00			
1933	2002	5	75 KVA TRANSFORMERS PAD	\$3,349.45	0.0286	2004		\$95.79	\$1,915.81	\$95.79	\$1,915.81							\$0.00			
1933	2002	1	100 KVA TRANSFORMERS	\$4,253.86	0.0286	2004		\$1,211.66	\$2,423.32	\$1,211.66	\$2,423.32							\$0.00			
1933	2002	2	112 KVA TRANSFORMERS	\$3,279.78	0.0286	2004		\$187.60	\$375.20	\$187.60	\$375.20							\$0.00			
1933	2002	1	112.5 KVA TRANSFORMERS PAD	\$3,978.26	0.0286	2004		\$1,113.78	\$2,227.56	\$1,113.78	\$2,227.56							\$0.00			
1933	2002	1	150 KVA TRANSFORMERS PAD	\$937.00	0.0286	2004		\$26.80	\$53.60	\$26.80	\$53.60							\$0.00			
1933	2002	1	167 KVA TRANSFORMERS	\$2,234.00	0.0286	2004		\$63.89	\$127.78	\$63.89	\$127.78							\$0.00			
1933	2002	1	225 KVA TRANSFORMERS PAD	\$4,952.00	0.0286	2004		\$1,411.63	\$2,823.26	\$1,411.63	\$2,823.26							\$0.00			
1933	2002	1	500 KVA TRANSFORMERS PAD	\$13,048.00	0.0286	2004		\$3,731.17	\$7,462.34	\$3,731.17	\$7,462.34							\$0.00			
1933	2002	1	750 KVA TRANSFORMERS PAD	\$11,344.82	0.0286	2004		\$3,244.46	\$6,488.92	\$3,244.46	\$6,488.92							\$0.00			
1933	2002	1	2000 KVA TRANSFORMERS PAD	\$21,519.29	0.0286	2004		\$6,151.45	\$12,302.90	\$6,151.45	\$12,302.90							\$0.00			
1933	2002	0	Credit for Transformer Disposal	(\$1,001.00)	0.0286	2004		(\$288.63)	(\$577.28)	(\$288.63)	(\$577.28)							\$0.00			
1933	2002	9	10 KVA TRANSFORMERS	\$962.99	0.0286	2004		\$273.85	\$547.70	\$273.85	\$547.70							\$0.00			
1933	2002	8	15 KVA TRANSFORMERS	\$1,076.30	0.0286	2004		\$305.22	\$610.45	\$305.22	\$610.45							\$0.00			
1933	2002	3	25 KVA TRANSFORMERS	\$1,226.10	0.0286	2004		\$347.67	\$695.34	\$347.67	\$695.34							\$0.00			
1933	2002	3	50 KVA TRANSFORMERS	\$661.31	0.0286	2004		\$189.31	\$378.62	\$189.31	\$378.62							\$0.00			
1933	2002	3	25 KVA TRANSFORMERS PAD	\$1,333.07	0.0286	2004		\$379.52	\$759.04	\$379.52	\$759.04							\$0.00			
1933	2003	3	10 KVA TRANSFORMERS	\$1,238.78	0.0286	2004		\$350.29	\$700.58	\$350.29	\$700.58							\$0.00			
1933	2003	1	100 KVA TRANSFORMERS	\$2,496.20	0.0286	2004		\$711.39	\$1,422.78	\$711.39	\$1,422.78							\$0.00			
1933	2003	7	15 KVA TRANSFORMERS	\$901.28	0.0286	2004		\$256.56	\$513.12	\$256.56	\$513.12							\$0.00			
1933	2003	0	25 KVA TRANSFORMERS PAD	(\$4.67)	0.0286	2004		(\$0.13)	(\$0.26)	(\$0.13)	(\$0.26)							\$0.00			
1933	2003	25	25 KVA TRANSFORMERS	\$803.09	0.0286	2004		\$228.88	\$457.76	\$228.88	\$457.76							\$0.00			
1933	2003	1	75 KVA TRANSFORMERS	\$2,213.91	0.0286	2004		\$633.32	\$1,266.64	\$633.32	\$1,266.64							\$0.00			
1933	2003	1	167 KVA TRANSFORMERS	\$3,717.00	0.0286	2004		\$1,066.31	\$2,133.69	\$1,066.31	\$2,133.69							\$0.00			
1933	2003	1	225 KVA TRANSFORMERS	\$5,203.39	0.0286	2004		\$1,488.82	\$2,977.64	\$1,488.82	\$2,977.64							\$0.00			
1933	2003	1	300 KVA TRANSFORMERS PAD	\$6,422.24	0.0286	2004		\$1,833.68	\$3,667.36	\$1,833.68	\$3,667.36							\$0.00			
1933	2003	5	37.5 KVA TRANSFORMERS	\$1,997.80	0.0286	2004		\$565.69	\$1,131.38	\$565.69	\$1,131.38							\$0.00			
1933	2003	0	50 KVA TRANSFORMERS	\$496.82	0.0286	2004		\$141.21	\$282.42	\$141.21	\$282.42							\$0.00			
1933	2003	2	500 KVA TRANSFORMERS PAD	\$7,547.45	0.0286	2004		\$2,153.55	\$4,307.10	\$2,153.55	\$4,307.10							\$0.00			
1933	2003	3	70 AMP RECLUSURES	\$1,789.61	0.0286	2004		\$505.55	\$1,011.10	\$505.55	\$1,011.10							\$0.00			
1933	2003	1	VVE RECLUSURES	\$13,171.85	0.0286	2004		\$3,767.71	\$7,535.42	\$3,767.71	\$7,535.42							\$0.00			
1933	2004	7	10 KVA TRANSFORMERS	\$285.34	0.0286	2004		\$81.22	\$162.44	\$81.22	\$162.44							\$0.00			
1933	2004	2	100 KVA TRANSFORMERS	\$867.63	0.0286	2004		\$245.13	\$490.26	\$245.13	\$490.26							\$0.00			
1933	2004	13	15 KVA TRANSFORMERS	\$593.78	0.0286	2004		\$167.86	\$335.72	\$167.86	\$335.72							\$0.00			
1933	2004	1	45 KVA TRANSFORMERS	\$4,810.81	0.0286	2004		\$1,375.59	\$2,751.18	\$1,375.59	\$2,751.18							\$0.00			
1933	2004	33	25 KVA TRANSFORMERS	\$1,155.15	0.0286	2004		\$325.23	\$650.46	\$325.23	\$650.46							\$0.00			
1933	2004	3	75 KVA TRANSFORMERS	\$996.60	0.0286	2004		\$281.51	\$563.02	\$281.51	\$563.02							\$0.00			
1933	2004	1	300 KVA TRANSFORMERS	\$5,767.00	0.0286	2004		\$1,649.94	\$3,299.88	\$1,649.94	\$3,299.88							\$0.00			
1933	2004	14	37.5 KVA TRANSFORMERS	\$921.64	0.0286	2004		\$260.02	\$520.04	\$260.02	\$520.04							\$0.00			
1933	2004	2	50 KVA TRANSFORMERS	\$826.00	0.0286	2004		\$232.56	\$465.12	\$232.56	\$465.12							\$0.00			

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Asset#	Year	Booked	Qty	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year Remaining	2004-2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Reserve Balance	2003/2004 Retire. Losses	2003/2004 Balance	2003/2004 Loss on Retirement	2003/2004 Reserve Balance	6/30/2004 NBV
1933	2004	1	1	\$7,576.61	\$7,576.61	0.0286	2004	\$216.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,576.61
1934	1953	1	1	\$82.84	\$82.84	0.04	2004	0	\$82.84	\$0.00	\$82.84	\$0.00	\$82.84	\$0.00	\$0.00	\$0.00
1934	1956	0	0	\$0.00	\$0.00	0.04	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	1956	0	0	\$0.00	\$0.00	0.04	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	1957	0	0	\$0.00	\$0.00	0.04	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	1957	0	0	\$0.00	\$0.00	0.04	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	1958	0	0	\$0.00	\$0.00	0.04	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	1958	0	0	\$0.00	\$0.00	0.04	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	1958	5	5	\$18.95	\$94.75	0.04	2004	0	\$94.75	\$0.00	\$94.75	\$0.00	\$94.75	\$0.00	\$0.00	\$0.00
1934	1959	37	37	\$13.41	\$496.17	0.04	2004	0	\$496.17	\$0.00	\$496.17	\$0.00	\$496.17	\$0.00	\$0.00	\$0.00
1934	1959	3	3	\$12.61	\$37.83	0.04	2004	0	\$37.83	\$0.00	\$37.83	\$0.00	\$37.83	\$0.00	\$0.00	\$0.00
1934	1959	6	6	\$16.23	\$97.38	0.04	2004	0	\$97.38	\$0.00	\$97.38	\$0.00	\$97.38	\$0.00	\$0.00	\$0.00
1934	1959	1	1	\$18.65	\$18.65	0.04	2004	0	\$18.65	\$0.00	\$18.65	\$0.00	\$18.65	\$0.00	\$0.00	\$0.00
1934	1960	40	40	\$33.49	\$539.60	0.04	2004	0	\$539.60	\$0.00	\$539.60	\$0.00	\$539.60	\$0.00	\$0.00	\$0.00
1934	1961	70	70	\$13.28	\$929.60	0.04	2004	0	\$929.60	\$0.00	\$929.60	\$0.00	\$929.60	\$0.00	\$0.00	\$0.00
1934	1961	3	3	\$17.38	\$52.14	0.04	2004	0	\$52.14	\$0.00	\$52.14	\$0.00	\$52.14	\$0.00	\$0.00	\$0.00
1934	1961	2	2	\$19.67	\$39.34	0.04	2004	0	\$39.34	\$0.00	\$39.34	\$0.00	\$39.34	\$0.00	\$0.00	\$0.00
1934	1962	95	95	\$13.64	\$1,295.80	0.04	2004	0	\$1,295.80	\$0.00	\$1,295.80	\$0.00	\$1,295.80	\$0.00	\$0.00	\$0.00
1934	1962	4	4	\$16.89	\$67.56	0.04	2004	0	\$67.56	\$0.00	\$67.56	\$0.00	\$67.56	\$0.00	\$0.00	\$0.00
1934	1963	145	145	\$15.19	\$2,202.55	0.04	2004	0	\$2,202.55	\$0.00	\$2,202.55	\$0.00	\$2,202.55	\$0.00	\$0.00	\$0.00
1934	1963	4	4	\$13.53	\$54.12	0.04	2004	0	\$54.12	\$0.00	\$54.12	\$0.00	\$54.12	\$0.00	\$0.00	\$0.00
1934	1963	11	11	\$17.38	\$191.18	0.04	2004	0	\$191.18	\$0.00	\$191.18	\$0.00	\$191.18	\$0.00	\$0.00	\$0.00
1934	1963	1	1	\$19.89	\$19.89	0.04	2004	0	\$19.89	\$0.00	\$19.89	\$0.00	\$19.89	\$0.00	\$0.00	\$0.00
1934	1964	95	95	\$15.63	\$1,484.85	0.04	2004	0	\$1,484.85	\$0.00	\$1,484.85	\$0.00	\$1,484.85	\$0.00	\$0.00	\$0.00
1934	1964	4	4	\$14.43	\$57.72	0.04	2004	0	\$57.72	\$0.00	\$57.72	\$0.00	\$57.72	\$0.00	\$0.00	\$0.00
1934	1964	7	7	\$18.67	\$130.69	0.04	2004	0	\$130.69	\$0.00	\$130.69	\$0.00	\$130.69	\$0.00	\$0.00	\$0.00
1934	1964	4	4	\$21.43	\$85.72	0.04	2004	0	\$85.72	\$0.00	\$85.72	\$0.00	\$85.72	\$0.00	\$0.00	\$0.00
1934	1964	1	1	\$87.45	\$87.45	0.04	2004	0	\$87.45	\$0.00	\$87.45	\$0.00	\$87.45	\$0.00	\$0.00	\$0.00
1934	1964	39	39	\$16.10	\$627.90	0.04	2004	0	\$627.90	\$0.00	\$627.90	\$0.00	\$627.90	\$0.00	\$0.00	\$0.00
1934	1965	5	5	\$14.67	\$73.35	0.04	2004	0	\$73.35	\$0.00	\$73.35	\$0.00	\$73.35	\$0.00	\$0.00	\$0.00
1934	1965	1	1	\$21.70	\$21.70	0.04	2004	0	\$21.70	\$0.00	\$21.70	\$0.00	\$21.70	\$0.00	\$0.00	\$0.00
1934	1966	6	6	\$133.50	\$801.00	0.04	2004	0	\$801.00	\$0.00	\$801.00	\$0.00	\$801.00	\$0.00	\$0.00	\$0.00
1934	1966	1	1	\$2,790.92	\$2,790.92	0.04	2004	0	\$2,790.92	\$0.00	\$2,790.92	\$0.00	\$2,790.92	\$0.00	\$0.00	\$0.00
1934	1967	1	1	\$146.28	\$146.28	0.04	2004	0	\$146.28	\$0.00	\$146.28	\$0.00	\$146.28	\$0.00	\$0.00	\$0.00
1934	1968	0	0	\$0.00	\$0.00	0.04	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	1969	3	3	\$94.09	\$282.27	0.04	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	1969	17	17	\$92.41	\$1,570.92	0.04	2004	0	\$0.00	\$0.00	\$1,570.92	\$0.00	\$1,570.92	\$0.00	\$0.00	\$0.00
1934	1970	55	55	\$86.77	\$4,772.61	0.04	2004	0	\$0.00	\$954.58	\$4,772.61	\$0.00	\$4,772.61	\$0.00	\$0.00	\$0.00
1934	1970	0	0	\$0.00	\$0.00	0.04	2004	0	\$0.00	\$130.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	1970	14	14	\$95.21	\$1,332.91	0.04	2004	0	\$0.00	\$130.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	1971	77	77	\$81.88	\$6,304.90	0.04	2004	0	\$0.00	\$1,332.91	\$6,304.90	\$0.00	\$1,332.91	\$0.00	\$0.00	\$0.00
1934	1971	17	17	\$109.65	\$1,864.10	0.04	2004	0	\$0.00	\$1,864.10	\$1,864.10	\$0.00	\$1,864.10	\$0.00	\$0.00	\$0.00
1934	1971	7	7	\$84.02	\$588.14	0.04	2004	0	\$0.00	\$588.14	\$588.14	\$0.00	\$588.14	\$0.00	\$0.00	\$0.00
1934	1972	89	89	\$55.93	\$4,977.74	0.04	2004	0	\$0.00	\$4,977.74	\$4,977.74	\$0.00	\$4,977.74	\$0.00	\$0.00	\$0.00
1934	1972	7	7	\$90.33	\$632.28	0.04	2004	0	\$0.00	\$606.18	\$606.18	\$0.00	\$606.18	\$0.00	\$0.00	\$0.00

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Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year Remaining	2004-2005		2002-2003		2003-2004		2003-2004		2003-2004		2003-2004		2003-2004		6/30/2004 NBV	
							Depreciation Expense	Balance	Depreciation Expense	Balance	Retirement	Loss on Retirement	Reserve	Retire. Loss	Retirement	Loss on Retirement	Reserve	Balance	Retirement	Loss on Retirement		
1934	#2 TRIPLEX AVERAGE LENGTH 12'	86	\$53.08	\$4,564.50	0.04	2004	0	\$0.00	\$4,564.50	\$0.00	\$0.00	\$4,564.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#20 TRIPLEX AVERAGE LENGTH 1	1973	\$108.61	\$2,389.49	0.04	2004	0	\$0.00	\$2,389.49	\$0.00	\$0.00	\$2,389.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#2 AL TRIPLEX 125'	82	\$68.48	\$5,615.14	0.04	2004	0	\$0.00	\$5,615.14	\$0.00	\$0.00	\$5,615.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#20 AL TRIPLEX	1974	\$87.03	\$433.15	0.04	2004	0	\$0.00	\$433.15	\$0.00	\$0.00	\$433.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#500 MCM QUADRUPEX 110'	1974	\$185.12	\$185.12	0.04	2004	0	\$0.00	\$185.12	\$0.00	\$0.00	\$185.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#2 AL TRIPLEX 109'	1975	\$66.47	\$7,644.51	0.04	2004	0	\$0.00	\$7,644.51	\$0.00	\$0.00	\$7,644.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#20 AL TRIPLEX 142'	1975	\$83.53	\$668.24	0.04	2004	0	\$0.00	\$668.24	\$0.00	\$0.00	\$668.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#2 TRIPLEX 101'	1976	\$96.29	\$8,280.78	0.04	2004	0	\$0.00	\$8,280.78	\$0.00	\$0.00	\$8,280.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#20 TRIPLEX 102'	1976	\$81.95	\$1,966.78	0.04	2004	0	\$0.00	\$1,966.78	\$0.00	\$0.00	\$1,966.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#2 TRIPLEX AVG 133'	1977	\$94.48	\$7,274.72	0.04	2004	0	\$0.00	\$7,274.72	\$0.00	\$0.00	\$7,274.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#20 TRIPLEX AVG 154'	1977	\$154.71	\$2,320.66	0.04	2004	0	\$0.00	\$2,320.66	\$0.00	\$0.00	\$2,320.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#4 TRIPLEX	1977	\$51.29	\$51.29	0.04	2004	0	\$0.00	\$51.29	\$0.00	\$0.00	\$51.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	OTHER TRIPLEX 797'	1977	\$1.66	\$906.15	0.04	2004	0	\$0.00	\$906.15	\$0.00	\$0.00	\$906.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#2 AL TRIPLEX 18'	1978	\$98.95	\$13,358.16	0.04	2004	0	\$0.00	\$13,358.16	\$0.00	\$0.00	\$13,358.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#20 TRIPLEX 104'	1978	\$155.04	\$3,255.94	0.04	2004	0	\$0.00	\$3,255.94	\$0.00	\$0.00	\$3,255.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#4 AL TRIPLEX 300'	1978	\$87.36	\$87.36	0.04	2004	0	\$0.00	\$87.36	\$0.00	\$0.00	\$87.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#40 QUADRUPEX 95'	1978	\$181.78	\$363.55	0.04	2004	0	\$0.00	\$363.55	\$0.00	\$0.00	\$363.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#500 MCM COPPER 420'	1978	\$1,260.62	\$2,521.24	0.04	2004	0	\$0.00	\$2,521.24	\$0.00	\$0.00	\$2,521.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#2 AL TRIPLEX 74'	1979	\$74.06	\$6,442.92	0.04	2004	0	\$0.00	\$6,442.92	\$0.00	\$0.00	\$6,442.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#20 A QUADRUPEX 200'	1979	\$0.00	\$0.00	0.04	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#20 AL TRIPLEX 92'	1979	\$92.93	\$464.64	0.04	2004	0	\$0.00	\$464.64	\$0.00	\$0.00	\$464.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#4 AL TRIPLEX 105'	1979	\$49.74	\$49.74	0.04	2004	0	\$0.00	\$49.74	\$0.00	\$0.00	\$49.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#40 AL QUADRUPEX 138'	1979	\$486.08	\$486.08	0.04	2004	0	\$0.00	\$486.08	\$0.00	\$0.00	\$486.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#2 AL TRIPLEX 123'	1980	\$118.85	\$9,745.56	0.04	2004	1	\$658.04	\$8,697.70	\$389.82	\$0.00	\$9,087.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#20 AL QUADRUPEX 150'	1980	\$0.00	\$0.00	0.04	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#2 AL TRIPLEX 83'	1980	\$102.74	\$1,130.15	0.04	2004	1	\$76.28	\$1,008.66	\$45.21	\$0.00	\$1,053.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#40 AL QUADRUPEX 30'	1980	\$104.22	\$104.22	0.04	2004	1	\$7.03	\$93.02	\$4.17	\$0.00	\$97.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#2 AL TRIPLEX 79'	1981	\$132.66	\$12,071.75	0.04	2004	2	\$482.87	\$10,311.69	\$482.87	\$0.00	\$10,794.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#2 AL TRIPLEX 86'	1981	\$106.19	\$11,681.14	0.04	2004	2	\$46.73	\$997.86	\$46.73	\$0.00	\$1,044.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#40 AL QUADRUPEX 40'	1981	\$107.20	\$214.40	0.04	2004	2	\$8.58	\$183.17	\$8.58	\$0.00	\$191.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	NO. 10 QUADRUPEX	1982	\$161.40	\$161.40	0.04	2004	3	\$6.46	\$131.72	\$6.46	\$0.00	\$138.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	NO. 2 TRIPLEX	1982	\$0.00	\$0.00	0.04	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	NO. 20 QUADRUPEX	1982	\$118.81	\$5,227.54	0.04	2004	3	\$209.10	\$4,265.24	\$209.10	\$0.00	\$4,474.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	NO. 20 TRIPLEX	1982	\$0.00	\$0.00	0.04	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	NO. 20 TRIPLEX	1982	\$95.07	\$1,901.33	0.04	2004	3	\$76.05	\$1,551.31	\$76.05	\$0.00	\$1,627.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#2 TRIPLEX 4187'	1983	\$147.27	\$7,363.31	0.04	2004	4	\$294.53	\$5,725.99	\$294.53	\$0.00	\$6,020.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#20 TRIPLEX 2178'	1983	\$102.22	\$3,555.38	0.04	2004	4	\$102.22	\$1,987.20	\$102.22	\$0.00	\$2,089.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#4 TRIPLEX ONE SERVICE	1983	\$0.47	\$0.47	0.04	2004	4	\$4.28	\$83.24	\$4.28	\$0.00	\$87.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#40 QUADRUPEX 340'	1983	\$455.05	\$455.05	0.04	2004	4	\$18.20	\$353.85	\$18.20	\$0.00	\$372.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#40 TRIPLEX 267'	1983	\$178.27	\$356.53	0.04	2004	4	\$14.26	\$209.68	\$14.26	\$0.00	\$223.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#2 TRIPLEX 7179'	1984	\$130.09	\$92,366.53	0.04	2004	5	\$369.46	\$6,829.11	\$369.46	\$0.00	\$7,198.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#500 MCM TRIPLEX 667'	1984	\$252.90	\$1,517.38	0.04	2004	5	\$60.70	\$1,121.92	\$60.70	\$0.00	\$1,182.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#2 AL QUADRUPEX 180'	1985	\$2,054.77	\$2,054.77	0.04	2004	5	\$82.19	\$1,519.21	\$82.19	\$0.00	\$1,601.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#2 AL QUADRUPEX 190'	1985	\$0.00	\$0.00	0.04	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#2 TRIPLEX 4217'	1985	\$192.99	\$8,684.69	0.04	2004	6	\$347.39	\$6,088.68	\$347.39	\$0.00	\$6,436.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1934	#20 AL QUADRUPEX 190'	1985	\$362.86	\$525.72	0.04	2004	6	\$21.03	\$368.58	\$21.03	\$0.00	\$389.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Berea College Electric Utility
Continuing Plant Records
June 30, 2004

Acq#	Year Hooked	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004-2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Retirements	2003/2004 Reserve Balance Prior Retire Losses	2003/2004 Retirement Loss on	2003/2004 Reserve Balance	6/30/2004 NBV
1934	1985	1	\$449.52	\$449.52	0.04	2004	6	\$17.98	\$315.14	\$17.98			\$315.12	\$0.00	\$315.12	\$116.40
1934	1986	5	\$62.51	\$312.54	0.04	2004	7	\$12.50	\$207.14	\$12.50			\$219.64	\$0.00	\$219.64	\$92.90
1934	1986	34	\$259.23	\$8,813.66	0.04	2004	7	\$352.55	\$5,841.72	\$352.55			\$6,194.27	\$0.00	\$6,194.27	\$2,619.39
1934	1986	4	\$212.14	\$848.55	0.04	2004	7	\$33.94	\$562.40	\$33.94			\$596.34	\$0.00	\$596.34	\$252.21
1934	1987	3	\$243.36	\$730.08	0.04	2004	8	\$29.20	\$455.93	\$29.20			\$421.54	\$0.00	\$421.54	\$178.30
1934	1987	52	\$177.15	\$9,211.71	0.04	2004	8	\$368.47	\$5,732.91	\$368.47			\$485.13	\$0.00	\$485.13	\$244.95
1934	1987	5	\$846.98	\$846.98	0.04	2004	8	\$33.88	\$528.96	\$33.88			\$6,121.38	\$0.00	\$6,121.38	\$3,090.33
1934	1987	3	\$173.84	\$869.19	0.04	2004	8	\$34.77	\$542.84	\$34.77			\$562.84	\$0.00	\$562.84	\$284.14
1934	1988	1	\$103.72	\$103.72	0.04	2004	9	\$4.15	\$60.81	\$4.15			\$577.61	\$0.00	\$577.61	\$291.58
1934	1988	63	\$165.58	\$10,431.33	0.04	2004	9	\$417.25	\$6,115.24	\$417.25			\$142.07	\$0.00	\$142.07	\$71.76
1934	1988	4	\$157.00	\$628.01	0.04	2004	9	\$25.12	\$368.16	\$25.12			\$6,532.49	\$0.00	\$6,532.49	\$3,898.84
1934	1988	11	\$108.97	\$1,198.68	0.04	2004	9	\$47.95	\$702.73	\$47.95			\$393.28	\$0.00	\$393.28	\$234.73
1934	1988	1	\$258.04	\$258.04	0.04	2004	9	\$10.32	\$151.26	\$10.32			\$750.68	\$0.00	\$750.68	\$448.00
1934	1989	48	\$273.96	\$13,150.17	0.04	2004	10	\$526.01	\$7,205.79	\$526.01			\$161.58	\$0.00	\$161.58	\$96.46
1934	1989	90	\$1.14	\$102.87	0.04	2004	10	\$4.11	\$56.34	\$4.11			\$7,731.80	\$0.00	\$7,731.80	\$5,418.37
1934	1989	6	\$141.35	\$848.11	0.04	2004	10	\$33.92	\$464.70	\$33.92			\$60.45	\$0.00	\$60.45	\$42.42
1934	1989	600	\$1.89	\$1,132.92	0.04	2004	10	\$33.92	\$620.82	\$33.92			\$498.62	\$0.00	\$498.62	\$349.49
1934	1989	200	\$6.02	\$1,204.34	0.04	2004	10	\$48.17	\$659.90	\$48.17			\$666.14	\$0.00	\$666.14	\$466.78
1934	1990	690	\$1.41	\$848.72	0.04	2004	10	\$33.95	\$465.07	\$33.95			\$708.07	\$0.00	\$708.07	\$496.27
1934	1990	7	\$185.09	\$1,295.66	0.04	2004	11	\$1.81	\$660.40	\$1.81			\$499.02	\$0.00	\$499.02	\$349.70
1934	1990	2	\$175.63	\$526.89	0.04	2004	11	\$21.08	\$268.58	\$21.08			\$712.23	\$0.00	\$712.23	\$583.41
1934	1990	62	\$200.37	\$12,423.23	0.04	2004	11	\$496.93	\$6,331.88	\$496.93			\$289.66	\$0.00	\$289.66	\$237.23
1934	1990	2	\$366.59	\$733.18	0.04	2004	11	\$4.50	\$57.35	\$4.50			\$6,828.81	\$0.00	\$6,828.81	\$5,594.42
1934	1991	68	\$185.30	\$12,600.62	0.04	2004	12	\$29.33	\$181.72	\$29.33			\$61.85	\$0.00	\$61.85	\$50.70
1934	1991	6	\$214.42	\$1,286.52	0.04	2004	12	\$594.02	\$5,939.90	\$594.02			\$211.05	\$0.00	\$211.05	\$522.13
1934	1991	6	\$92.98	\$557.86	0.04	2004	12	\$22.31	\$662.94	\$22.31			\$6,443.92	\$0.00	\$6,443.92	\$6,156.70
1934	1992	1	\$105.32	\$105.32	0.04	2004	13	\$4.21	\$45.60	\$4.21			\$657.92	\$0.00	\$657.92	\$628.60
1934	1992	71	\$186.18	\$13,218.84	0.04	2004	13	\$528.75	\$5,725.32	\$528.75			\$285.25	\$0.00	\$285.25	\$272.61
1934	1992	2	\$211.05	\$422.09	0.04	2004	13	\$16.88	\$182.79	\$16.88			\$6,254.07	\$0.00	\$6,254.07	\$6,964.77
1934	1992	4	\$99.92	\$399.66	0.04	2004	13	\$15.99	\$173.13	\$15.99			\$199.67	\$0.00	\$199.67	\$222.42
1934	1992	1	\$46.71	\$46.71	0.04	2004	13	\$1.87	\$20.24	\$1.87			\$189.12	\$0.00	\$189.12	\$210.54
1934	1993	36	\$228.56	\$12,799.35	0.04	2004	14	\$511.97	\$5,053.67	\$511.97			\$22.11	\$0.00	\$22.11	\$24.60
1934	1993	6	\$208.91	\$1,253.43	0.04	2004	14	\$50.14	\$494.92	\$50.14			\$5,565.64	\$0.00	\$5,565.64	\$7,233.71
1934	1993	1	\$495.21	\$495.21	0.04	2004	14	\$19.81	\$195.54	\$19.81			\$545.06	\$0.00	\$545.06	\$708.37
1934	1994	84	\$157.78	\$13,253.19	0.04	2004	15	\$80.56	\$795.20	\$80.56			\$215.35	\$0.00	\$215.35	\$279.86
1934	1994	5	\$171.75	\$858.76	0.04	2004	15	\$530.13	\$4,725.57	\$530.13			\$875.76	\$0.00	\$875.76	\$1,138.13
1934	1994	2	\$103.04	\$206.07	0.04	2004	15	\$34.35	\$306.20	\$34.35			\$5,255.70	\$0.00	\$5,255.70	\$7,997.49
1934	1995	530	\$4.83	\$2,655.40	0.04	2004	16	\$8.24	\$73.46	\$8.24			\$340.55	\$0.00	\$340.55	\$518.21
1934	1995	2	\$137.40	\$254.80	0.04	2004	16	\$106.22	\$845.19	\$106.22			\$81.70	\$0.00	\$81.70	\$124.37
1934	1995	53	\$262.53	\$13,914.33	0.04	2004	16	\$556.57	\$4,428.63	\$556.57			\$951.41	\$0.00	\$951.41	\$1,703.99
1934	1995	0	\$54.85	\$54.85	0.04	2004	16	\$2.19	\$17.43	\$2.19			\$4,985.20	\$0.00	\$4,985.20	\$8,929.13
1934	1995	1	\$365.14	\$365.14	0.04	2004	16	\$14.61	\$116.25	\$14.61			\$19.62	\$0.00	\$19.62	\$35.23
1934	1995	1	\$365.14	\$365.14	0.04	2004	16	\$14.61	\$116.25	\$14.61			\$130.86	\$0.00	\$130.86	\$234.28

Berea College Electric Utility
 Contributing Plant Records
 June 30, 2004

Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004-2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Retire. Losses	2003/2004 Retirement Loss	2003/2004 Reserve Balance	6/30/2004 NBV
1934	1995	2	\$94.52	\$189.04	0.04	2004	16	\$7.56	\$60.16	\$7.56		\$67.72	\$0.00	\$67.72	\$121.32
1934	1995	13	\$323.94	\$4,211.25	0.04	2004	16	\$168.45	\$1,340.36	\$168.45		\$1,508.81	\$0.00	\$1,508.81	\$2,702.44
1934	1995	36	\$57.09	\$2,055.18	0.04	2004	16	\$82.21	\$528.12	\$84.49		\$555.52	\$0.00	\$555.52	\$1,499.66
1934	1995	500	\$7.97	\$3,984.57	0.04	2004	16	\$159.38	\$1,268.19	\$159.38	\$57.09	\$1,427.57	\$0.00	\$1,427.57	\$2,557.00
1934	1995	150	\$8.58	\$1,287.55	0.04	2004	16	\$51.50	\$409.79	\$51.50		\$461.29	\$0.00	\$461.29	\$826.26
1934	1995	1	\$76.64	\$76.64	0.1	2004	1	\$8.03	\$60.95	\$7.66		\$68.61	\$0.00	\$68.61	\$8.03
1934	1996	0	\$588.32	\$588.32	0.04	2004	17	\$33.53	\$164.71	\$33.53		\$188.24	\$0.00	\$188.24	\$400.08
1934	1996	73	\$222.62	\$16,251.23	0.04	2004	17	\$630.05	\$4,550.35	\$630.05		\$5,200.40	\$0.00	\$5,200.40	\$11,050.83
1934	1996	1	\$1,263.75	\$1,263.75	0.04	2004	17	\$50.55	\$353.85	\$50.55		\$404.40	\$0.00	\$404.40	\$859.35
1934	1997	###	\$1.64	\$14,270.92	0.04	2004	18	\$570.84	\$3,425.04	\$570.84		\$3,995.88	\$0.00	\$3,995.88	\$10,275.04
1934	1997	###	\$7.84	\$1,592.47	0.04	2004	18	\$63.70	\$382.20	\$63.70		\$445.90	\$0.00	\$445.90	\$1,146.57
1934	1998	###	\$0.73	\$838.37	0.04	2004	18	\$33.53	\$201.18	\$33.53		\$234.71	\$0.00	\$234.71	\$603.66
1934	1998	47	\$8.72	\$21,929.47	0.04	2004	19	\$877.18	\$4,385.90	\$877.18		\$5,263.08	\$0.00	\$5,263.08	\$16,666.39
1934	1998	30	\$9.29	\$409.82	0.04	2004	19	\$16.39	\$81.95	\$16.39		\$98.34	\$0.00	\$98.34	\$311.48
1934	1998	37	\$0.94	\$278.61	0.04	2004	19	\$11.14	\$55.70	\$11.14		\$66.84	\$0.00	\$66.84	\$211.77
1934	1998	350	\$4.28	\$34.96	0.04	2004	19	\$1.40	\$7.00	\$1.40		\$8.40	\$0.00	\$8.40	\$26.56
1934	1998	-86	\$4.28	\$1,498.26	0.04	2004	19	\$59.93	\$299.65	\$59.93		\$359.58	\$0.00	\$359.58	\$1,138.68
1934	1998	115	\$0.76	\$494.06	0.04	2004	19	\$19.70	\$98.80	\$19.70		\$218.56	\$0.00	\$218.56	(\$375.50)
1934	1998	117	\$0.76	\$87.40	0.04	2004	19	\$3.50	\$17.50	\$3.50		\$21.00	\$0.00	\$21.00	\$66.40
1934	1999	###	\$2.56	\$1,111.29	0.04	2004	20	\$64.45	\$422.25	\$64.45		\$506.70	\$0.00	\$506.70	\$1,604.59
1934	1999	577	\$1.20	\$694.71	0.04	2004	20	\$669.75	\$2,679.00	\$669.75		\$3,348.75	\$0.00	\$3,348.75	\$13,395.06
1934	1999	225	\$1.97	\$443.53	0.04	2004	20	\$72.79	\$111.16	\$72.79		\$138.95	\$0.00	\$138.95	\$555.76
1934	1999	200	\$5.27	\$1,054.46	0.04	2004	20	\$17.74	\$70.96	\$17.74		\$88.70	\$0.00	\$88.70	\$354.83
1934	1999	20	\$1.92	\$38.39	0.04	2004	20	\$42.18	\$168.72	\$42.18		\$210.90	\$0.00	\$210.90	\$843.56
1934	1999	23	\$0.87	\$70.01	0.04	2004	20	\$1.54	\$6.16	\$1.54		\$7.70	\$0.00	\$7.70	\$30.69
1934	1999	825	\$1.85	\$1,528.85	0.04	2004	20	\$61.15	\$320.60	\$61.15		\$4.00	\$0.00	\$4.00	\$16.01
1934	2000	30	\$8.77	\$262.95	0.04	2004	21	\$10.52	\$11.56	\$10.52		\$305.75	\$0.00	\$305.75	\$1,223.10
1934	2000	###	\$2.51	\$14,078.54	0.04	2004	21	\$563.14	\$1,689.42	\$563.14		\$42.08	\$0.00	\$42.08	\$220.87
1934	2000	160	\$0.56	\$89.60	0.04	2004	21	\$3.58	\$10.74	\$3.58		\$2,252.56	\$0.00	\$2,252.56	\$11,825.98
1934	2000	445	\$1.46	\$649.73	0.04	2004	21	\$25.99	\$77.97	\$25.99		\$14.32	\$0.00	\$14.32	\$75.28
1934	2000	685	\$1.68	\$1,148.18	0.04	2004	21	\$45.93	\$137.79	\$45.93		\$103.96	\$0.00	\$103.96	\$545.77
1934	2001	###	\$4.09	\$13,604.53	0.04	2004	22	\$544.18	\$1,088.36	\$544.18		\$183.72	\$0.00	\$183.72	\$964.46
1934	2001	290	\$4.21	\$1,220.48	0.04	2004	22	\$48.82	\$97.64	\$48.82		\$1,632.54	\$0.00	\$1,632.54	\$11,971.99
1934	2001	220	\$2.83	\$621.79	0.04	2004	22	\$24.87	\$49.74	\$24.87		\$146.46	\$0.00	\$146.46	\$547.18
1934	2002	###	\$0.06	\$187.72	0.04	2004	23	\$7.51	\$7.51	\$7.51		\$15.02	\$0.00	\$15.02	\$172.70
1934	2002	###	\$2.56	\$16,657.61	0.04	2004	23	\$666.30	\$966.30	\$666.30		\$1,332.60	\$0.00	\$1,332.60	\$15,325.01
1934	2002	100	\$5.69	\$568.93	0.04	2004	23	\$22.76	\$22.76	\$22.76		\$45.52	\$0.00	\$45.52	\$523.41
1934	2002	315	\$4.91	\$1,645.71	0.04	2004	23	\$65.83	\$65.83	\$65.83		\$131.66	\$0.00	\$131.66	\$1,514.05
1934	2002	50	\$18.65	\$932.25	0.04	2004	23	\$37.29	\$37.29	\$37.29		\$74.58	\$0.00	\$74.58	\$857.67
1934	2002	85	\$7.15	\$607.49	0.04	2004	23	\$24.30	\$24.30	\$24.30		\$48.60	\$0.00	\$48.60	\$558.89
1934	2002	759	\$1.77	\$1,343.70	0.04	2004	23	\$53.75	\$53.75	\$53.75		\$107.50	\$0.00	\$107.50	\$1,236.20
1934	2002.3	995	\$1.86	\$1,846.02	0.04	2004	23	\$73.84	\$61.53	\$73.84		\$135.37	\$0.00	\$135.37	\$1,710.65
1934	2002.3	622	\$1.55	\$963.84	0.04	2004	23	\$38.55	\$32.13	\$38.55		\$70.68	\$0.00	\$70.68	\$893.17
1934	2002.3	0	\$84.57	\$84.57	0.04	2004	23	\$3.38	\$2.82	\$3.38		\$6.20	\$0.00	\$6.20	\$78.37
1934	2003	200	\$1.78	\$356.31	0.04	2004	24	\$14.25	\$0.00	\$14.25		\$14.25	\$0.00	\$14.25	\$342.06

Berea College Electric Utility
Continuing Plant Records
June 30, 2014

Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year	Remaining Years	2014-2015 Depreciation Expense	2014-2015 Reserve Balance	2013-2014 Depreciation Expense	2013-2014 Reserve Prior Retire Losses	Loss on Retirement	2013-2014 Reserve Balance	6/30/2014 NBY
1934 #2 QUADRUPLIX	2003	239	\$1.85	\$426.12	0.04	2004	24	\$470.44	\$0.00	\$17.04	\$17.04	\$0.00	\$17.04	\$409.08
1934 #2 AL TRIPLEX	2003	###	\$2.05	\$10,085.94	0.04	2004	24	\$483.44	\$0.00	\$403.44	\$403.44	\$0.00	\$403.44	\$9,682.50
1934 #20 TRIPLEX	2003	25	(\$4.24)	(\$106.00)	0.04	2004	24	(\$4.24)	\$0.00	(\$4.24)	(\$4.24)	\$0.00	(\$4.24)	(\$101.76)
1934 #40 AL QUADRUPLIX	2003	30	(\$15.96)	(\$478.77)	0.04	2004	24	(\$19.15)	\$0.00	(\$19.15)	(\$19.15)	\$0.00	(\$19.15)	(\$459.62)
1934 #10 TRIPLEX	2003	0	(\$42.79)	(\$42.79)	0.04	2004	24	(\$1.71)	\$0.00	(\$1.71)	(\$1.71)	\$0.00	(\$1.71)	(\$41.08)
1934 #2 AL TRIPLEX	2004	###	\$3.60	\$14,661.80	0.04	2004	25	\$586.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,661.80
1934 #20 TRIPLEX	2004	702	\$1.95	\$1,366.54	0.04	2004	25	\$54.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,366.54
1935 1-30-A 15 AMP METERS	1930	12	\$15.61	\$180.11	0.05	2004	0	\$0.00	\$180.11	\$0.00	\$0.00	\$0.00	\$180.11	\$0.00
1935 1-50-S METERS	1951	0	\$0.00	\$0.00	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1935 1-50-S METERS	1951	14	\$15.83	\$221.62	0.05	2004	0	\$0.00	\$221.62	\$0.00	\$0.00	\$0.00	\$221.62	\$0.00
1935 1-30-A 15 AMP METERS	1952	72	\$17.12	\$1,232.64	0.05	2004	0	\$0.00	\$1,232.64	\$0.00	\$0.00	\$0.00	\$1,232.64	\$0.00
1935 1-50-S METERS	1953	1	\$14.49	\$14.49	0.05	2004	0	\$0.00	\$14.49	\$0.00	\$0.00	\$0.00	\$14.49	\$0.00
1935 1-50-S METERS	1953	6	\$17.17	\$103.02	0.05	2004	0	\$0.00	\$103.02	\$0.00	\$0.00	\$0.00	\$103.02	\$0.00
1935 1-50-S METERS	1954	145	\$20.83	\$3,020.35	0.05	2004	0	\$0.00	\$3,020.35	\$0.00	\$0.00	\$0.00	\$3,020.35	\$0.00
1935 1-50-S METERS	1955	3	\$21.16	\$63.48	0.05	2004	0	\$0.00	\$63.48	\$0.00	\$0.00	\$0.00	\$63.48	\$0.00
1935 1-50-A 240 V-2.5	1957	2	\$36.78	\$73.56	0.05	2004	0	\$0.00	\$73.56	\$0.00	\$0.00	\$0.00	\$73.56	\$0.00
1935 1-50-S METERS	1957	1	\$22.47	\$22.47	0.05	2004	0	\$0.00	\$22.47	\$0.00	\$0.00	\$0.00	\$22.47	\$0.00
1935 1-55-S METERS	1957	0	\$0.00	\$0.00	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1935 1-55-S METERS	1957	16	\$22.13	\$354.08	0.05	2004	0	\$0.00	\$354.08	\$0.00	\$0.00	\$0.00	\$354.08	\$0.00
1935 1-50-A 240 V-2.5 METERS	1958	1	\$36.78	\$36.78	0.05	2004	0	\$0.00	\$36.78	\$0.00	\$0.00	\$0.00	\$36.78	\$0.00
1935 1-55-S METERS	1958	26	\$23.16	\$602.16	0.05	2004	0	\$0.00	\$602.16	\$0.00	\$0.00	\$0.00	\$602.16	\$0.00
1935 1-55-S METERS	1959	25	\$24.39	\$609.75	0.05	2004	0	\$0.00	\$609.75	\$0.00	\$0.00	\$0.00	\$609.75	\$0.00
1935 V-65-A	1959	1	\$71.31	\$71.31	0.05	2004	0	\$0.00	\$71.31	\$0.00	\$0.00	\$0.00	\$71.31	\$0.00
1935 1-50-A 240 V-2.5 AMP METERS	1960	3	\$25.44	\$76.32	0.05	2004	0	\$0.00	\$76.32	\$0.00	\$0.00	\$0.00	\$76.32	\$0.00
1935 1-50-S METERS	1960	1	\$25.06	\$25.06	0.05	2004	0	\$0.00	\$25.06	\$0.00	\$0.00	\$0.00	\$25.06	\$0.02
1935 1-55-S METERS	1961	31	\$26.10	\$809.10	0.05	2004	0	\$0.00	\$809.10	\$0.00	\$0.00	\$0.00	\$809.10	\$0.00
1935 1-60-S METERS	1961	0	\$0.00	\$0.00	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1935 1-60-S METERS	1961	22	\$25.90	\$569.80	0.05	2004	0	\$0.00	\$569.80	\$0.00	\$0.00	\$0.00	\$569.80	\$0.00
1935 1-50-A 240 V-2.5 METERS	1962	1	\$41.73	\$41.73	0.05	2004	0	\$0.00	\$41.73	\$0.00	\$0.00	\$0.00	\$41.73	\$0.00
1935 1-60-S METERS	1962	102	\$26.03	\$2,655.06	0.05	2004	0	\$0.00	\$2,655.06	\$0.00	\$0.00	\$0.00	\$2,655.06	\$0.00
1935 1-60-S METERS	1963	124	\$26.15	\$3,242.60	0.05	2004	0	\$0.00	\$3,242.60	\$0.00	\$0.00	\$0.00	\$3,242.60	\$0.00
1935 VM-66-A S C METERS	1963	0	\$0.00	\$0.00	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1935 1-55-A 240 V-15 AMP METERS	1964	5	\$19.25	\$96.25	0.05	2004	0	\$0.00	\$96.25	\$0.00	\$0.00	\$0.00	\$96.25	\$0.00
1935 1-60-S METERS	1964	2	\$26.48	\$52.96	0.05	2004	0	\$0.00	\$52.96	\$0.00	\$0.00	\$0.00	\$52.96	\$0.00
1935 VM-66-A S C METERS	1965	4	\$80.85	\$323.40	0.05	2004	0	\$0.00	\$323.40	\$0.00	\$0.00	\$0.00	\$323.40	\$0.00
1935 1-60-S METERS	1966	120	\$27.32	\$3,278.40	0.05	2004	0	\$0.00	\$3,278.40	\$0.00	\$0.00	\$0.00	\$3,278.40	\$0.00
1935 VM-6-A	1966	3	\$78.13	\$234.38	0.05	2004	0	\$0.00	\$234.38	\$0.00	\$0.00	\$0.00	\$234.38	\$0.00
1935 VM-66-A S C METERS	1966	1	\$95.45	\$95.45	0.05	2004	0	\$0.00	\$95.45	\$0.00	\$0.00	\$0.00	\$95.45	\$0.00
1935 1-60-S METERS	1967	65	\$28.58	\$1,857.70	0.05	2004	0	\$0.00	\$1,857.70	\$0.00	\$0.00	\$0.00	\$1,857.70	\$0.00
1935 VM-66-A S C METERS	1967	1	\$140.36	\$140.36	0.05	2004	0	\$0.00	\$140.36	\$0.00	\$0.00	\$0.00	\$140.36	\$0.00
1935 1-60-S METERS	1968	105	\$31.85	\$3,344.25	0.05	2004	0	\$0.00	\$3,344.25	\$0.00	\$0.00	\$0.00	\$3,344.25	\$0.00
1935 VM-6-A	1968	3	\$92.04	\$276.12	0.05	2004	0	\$0.00	\$276.12	\$0.00	\$0.00	\$0.00	\$276.12	\$0.00
1935 1-70-S METERS	1969	0	\$0.00	\$0.00	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1935 1-60-S METERS	1969	85	\$34.10	\$2,898.41	0.05	2004	0	\$0.00	\$2,898.41	\$0.00	\$0.00	\$0.00	\$2,898.41	\$0.00
1935 VM-4-A 3-2000'S C.T. PRI METER	1969	2	\$524.00	\$1,048.00	0.05	2004	0	\$0.00	\$1,048.00	\$0.00	\$0.00	\$0.00	\$1,048.00	\$0.00

Elcc Assets to be Sold1.xls

Berea College Electric Utility
Continuing Plant Records
June 30, 2004

Asset#	Year Booked	Qty.	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year	Years Remaining	2004/2005 Depreciation Expense	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Retirements	2003/2004 Balance Prior to Retire. Losses	2003/2004 Loss on Retirement	2003/2004 Reserve Balance	6/30/2004 NBY
1935 VM-6-A	1969	1	\$236.93	\$236.93	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$236.93	\$0.00	\$236.93	\$0.00
1935 VM-66-A	1969	4	\$226.32	\$905.28	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$905.28	\$0.00	\$905.28	\$0.00
1935 VM-66-A S.C METERS	1969	1	\$102.43	\$102.43	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$102.43	\$0.00	\$102.43	\$0.00
1935 I-55-S METERS	1970	1	\$27.82	\$27.82	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$27.82	\$0.00	\$27.82	\$0.00
1935 I-60-S METERS	1970	13	\$12.41	\$161.31	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$161.31	\$0.00	\$161.31	\$0.00
1935 I-70-S METERS	1970	0	\$0.00	\$0.00	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1935 I-70-S METERS	1970	59	\$34.36	\$2,027.11	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$2,027.11	\$0.00	\$2,027.11	\$0.00
1935 VM-6-A	1970	2	\$133.63	\$267.26	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$267.26	\$0.00	\$267.26	\$0.00
1935 VM-66-A S.C METERS	1970	1	\$234.70	\$234.70	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$234.70	\$0.00	\$234.70	\$0.00
1935 I-60-S METERS	1971	1	\$14.12	\$14.12	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$14.12	\$0.00	\$14.12	\$0.00
1935 I-70-S METERS	1971	63	\$37.56	\$3,492.74	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$3,492.74	\$0.00	\$3,492.74	\$0.00
1935 VM-5-A	1971	1	\$122.38	\$122.38	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$122.38	\$0.00	\$122.38	\$0.00
1935 VM-6-A	1971	2	\$151.98	\$303.96	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$303.96	\$0.00	\$303.96	\$0.00
1935 VM-6-A	1971	2	\$895.06	\$1,790.11	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,790.11	\$0.00	\$1,790.11	\$0.00
1935 VM-63-A	1971	1	\$213.78	\$213.78	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$213.78	\$0.00	\$213.78	\$0.00
1935 I-50-A 240 V-60 AMP METERS	1972	2	\$43.17	\$86.33	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$86.33	\$0.00	\$86.33	\$0.00
1935 I-70-S METERS	1972	121	\$48.50	\$5,868.62	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$5,868.62	\$0.00	\$5,868.62	\$0.00
1935 V-6-S	1972	7	\$155.31	\$1,087.19	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,087.19	\$0.00	\$1,087.19	\$0.00
1935 VM-6-A	1972	2	\$188.37	\$376.74	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$376.74	\$0.00	\$376.74	\$0.00
1935 VM-6-A	1972	6	\$171.11	\$1,026.66	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,026.66	\$0.00	\$1,026.66	\$0.00
1935 VM-66-A S.C METERS	1972	1	\$333.04	\$333.04	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$333.04	\$0.00	\$333.04	\$0.00
1935 I-70-S METERS	1973	130	\$47.18	\$6,133.02	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$6,133.02	\$0.00	\$6,133.02	\$0.00
1935 VM-66-A	1973	2	\$171.80	\$343.59	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$343.59	\$0.00	\$343.59	\$0.00
1935 I-70-S METERS	1974	146	\$32.99	\$4,816.66	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$4,816.66	\$0.00	\$4,816.66	\$0.00
1935 VM-63-A	1974	2	\$333.35	\$666.70	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$666.70	\$0.00	\$666.70	\$0.00
1935 VM-64-A	1974	0	\$0.00	\$0.00	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1935 VM-64-A	1974	1	\$1,081.37	\$1,081.37	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,081.37	\$0.00	\$1,081.37	\$0.00
1935 I-60-S METERS	1975	2	\$80.84	\$161.68	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$161.68	\$0.00	\$161.68	\$0.00
1935 I-70-S METERS	1975	121	\$78.21	\$9,463.30	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$9,463.30	\$0.00	\$9,463.30	\$0.00
1935 IM-50-S METERS	1975	5	\$73.54	\$367.71	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$367.71	\$0.00	\$367.71	\$0.00
1935 VM-6-S METERS	1975	1	\$160.55	\$160.55	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$160.55	\$0.00	\$160.55	\$0.00
1935 VM-64-A METERS	1975	3	\$405.62	\$1,216.86	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,216.86	\$0.00	\$1,216.86	\$0.00
1935 VM-64-S METERS	1975	1	\$463.90	\$463.90	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$463.90	\$0.00	\$463.90	\$0.00
1935 I-55-S METERS	1975	0	\$0.00	\$0.00	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1935 VM-64-S METERS	1976	44	\$34.01	\$1,496.47	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,496.47	\$0.00	\$1,496.47	\$0.00
1935 I-70-S METERS	1976	340	\$51.28	\$17,434.01	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$17,434.01	\$0.00	\$17,434.01	\$0.00
1935 V-66-S METERS	1976	0	\$0.00	\$0.00	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1935 V-66-S METERS	1976	4	\$127.95	\$511.80	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$511.80	\$0.00	\$511.80	\$0.00
1935 VM-64-A METERS	1976	6	\$383.32	\$2,299.92	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$2,299.92	\$0.00	\$2,299.92	\$0.00
1935 VM-64-S METERS	1976	6	\$519.02	\$1,038.03	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,038.03	\$0.00	\$1,038.03	\$0.00
1935 VM-62-S METERS	1976	0	\$0.00	\$0.00	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1935 VM-66-A METERS	1976	2	\$325.94	\$651.87	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$651.87	\$0.00	\$651.87	\$0.00
1935 I-70-S METERS	1977	33	\$301.48	\$6,648.87	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$6,648.87	\$0.00	\$6,648.87	\$0.00
1935 I-70-S METERS	1977	3	\$91.67	\$275.00	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$275.00	\$0.00	\$275.00	\$0.00
1935 I-70-S METERS	1977	2	\$186.00	\$372.00	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$372.00	\$0.00	\$372.00	\$0.00
1935 VM-64-S METERS	1977	3	\$195.20	\$585.60	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$585.60	\$0.00	\$585.60	\$0.00

Berea College Electric Utility
Continuing Plant Records
June 30, 2004

Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year Remaining	2004-2005		2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004		2003/2004 Reserve Balance	6/30/2004 NYV
							Depreciation Expense	Years Remaining				Retirements	Loss on Retirement		
1935	1977	3	\$345.03	\$1,035.14	0.05	2004	0	\$0.00	\$922.86	\$0.00	\$0.00	\$0.00	\$922.86	\$42.28	
1935	1977	3	\$145.88	\$437.64	0.05	2004	0	\$0.00	\$419.76	\$0.00	\$0.00	\$0.00	\$419.76	\$17.88	
1935	1978	91	\$85.44	\$7,774.92	0.05	2004	0	\$0.00	\$7,774.92	\$0.00	\$0.00	\$0.00	\$7,774.92	\$0.00	
1935	1978	1	\$139.00	\$139.00	0.05	2004	0	\$0.00	\$139.00	\$0.00	\$0.00	\$0.00	\$139.00	\$0.00	
1935	1978	2	\$860.61	\$1,121.22	0.05	2004	0	\$0.00	\$1,121.22	\$0.00	\$0.00	\$0.00	\$1,121.22	\$0.00	
1935	1978	1	\$194.40	\$194.40	0.05	2004	0	\$0.00	\$194.40	\$0.00	\$0.00	\$0.00	\$194.40	\$0.00	
1935	1978	2	\$147.25	\$294.50	0.05	2004	0	\$0.00	\$294.50	\$0.00	\$0.00	\$0.00	\$294.50	\$0.00	
1935	1978	1	\$149.29	\$149.29	0.05	2004	0	\$0.00	\$149.29	\$0.00	\$0.00	\$0.00	\$149.29	\$0.00	
1935	1979	71	\$117.85	\$8,367.29	0.05	2004	0	\$0.00	\$8,367.29	\$0.00	\$0.00	\$0.00	\$8,367.29	\$0.00	
1935	1979	3	\$85.75	\$257.25	0.05	2004	0	\$0.00	\$257.25	\$0.00	\$0.00	\$0.00	\$257.25	\$0.00	
1935	1979	1	\$176.91	\$176.91	0.05	2004	0	\$0.00	\$176.91	\$0.00	\$0.00	\$0.00	\$176.91	\$0.00	
1935	1979	3	\$378.76	\$1,136.28	0.05	2004	0	\$0.00	\$1,136.28	\$0.00	\$0.00	\$0.00	\$1,136.28	\$0.00	
1935	1979	4	\$334.36	\$1,337.43	0.05	2004	0	\$0.00	\$1,337.43	\$0.00	\$0.00	\$0.00	\$1,337.43	\$0.00	
1935	1980	1	\$184.60	\$184.60	0.05	2004	0	\$0.00	\$184.60	\$0.00	\$0.00	\$0.00	\$184.60	\$0.00	
1935	1980	1	\$8.83	\$8.83	0.05	2004	0	\$0.00	\$8.83	\$0.00	\$0.00	\$0.00	\$8.83	\$0.00	
1935	1980	89	\$92.54	\$8,235.76	0.05	2004	0	\$0.00	\$8,235.76	\$0.00	\$0.00	\$0.00	\$8,235.76	\$0.00	
1935	1980	2	\$265.07	\$530.13	0.05	2004	0	\$0.00	\$530.13	\$0.00	\$0.00	\$0.00	\$530.13	\$0.00	
1935	1980	4	\$359.62	\$1,438.47	0.05	2004	0	\$0.00	\$1,438.47	\$0.00	\$0.00	\$0.00	\$1,438.47	\$0.00	
1935	1980	2	\$211.05	\$422.10	0.05	2004	0	\$0.00	\$422.10	\$0.00	\$0.00	\$0.00	\$422.10	\$0.00	
1935	1980	4	\$334.82	\$1,339.26	0.05	2004	0	\$0.00	\$1,339.26	\$0.00	\$0.00	\$0.00	\$1,339.26	\$0.00	
1935	1980	5	\$156.96	\$784.80	0.05	2004	0	\$0.00	\$784.80	\$0.00	\$0.00	\$0.00	\$784.80	\$0.00	
1935	1981	10	\$1,024.88	\$10,248.75	0.05	2004	0	\$0.00	\$10,248.75	\$0.00	\$0.00	\$0.00	\$10,248.75	\$0.00	
1935	1981	2	\$439.30	\$878.60	0.05	2004	0	\$0.00	\$878.60	\$0.00	\$0.00	\$0.00	\$878.60	\$0.00	
1935	1981	0	\$0.00	\$0.00	0.05	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1935	1981	5	\$174.55	\$1,872.74	0.05	2004	0	\$0.00	\$1,872.74	\$0.00	\$0.00	\$0.00	\$1,872.74	\$0.00	
1935	1981	3	\$332.88	\$998.63	0.05	2004	0	\$0.00	\$998.63	\$0.00	\$0.00	\$0.00	\$998.63	\$0.00	
1935	1981	3	\$131.91	\$395.72	0.05	2004	0	\$0.00	\$395.72	\$0.00	\$0.00	\$0.00	\$395.72	\$0.00	
1935	1982	33	\$150.68	\$4,972.56	0.05	2004	0	\$0.00	\$4,972.56	\$0.00	\$0.00	\$0.00	\$4,972.56	\$0.00	
1935	1982	1	\$599.63	\$599.63	0.05	2004	0	\$0.00	\$599.63	\$0.00	\$0.00	\$0.00	\$599.63	\$0.00	
1935	1982	6	\$66.56	\$396.35	0.05	2004	0	\$0.00	\$396.35	\$0.00	\$0.00	\$0.00	\$396.35	\$0.00	
1935	1982	1	\$1,040.70	\$1,040.70	0.05	2004	0	\$0.00	\$1,040.70	\$0.00	\$0.00	\$0.00	\$1,040.70	\$0.00	
1935	1982	2	\$668.98	\$1,337.96	0.05	2004	0	\$0.00	\$1,337.96	\$0.00	\$0.00	\$0.00	\$1,337.96	\$0.00	
1935	1982	1	\$206.31	\$206.31	0.05	2004	0	\$0.00	\$206.31	\$0.00	\$0.00	\$0.00	\$206.31	\$0.00	
1935	1982	1	\$401.39	\$401.39	0.05	2004	0	\$0.00	\$401.39	\$0.00	\$0.00	\$0.00	\$401.39	\$0.00	
1935	1982	1	\$624.16	\$624.16	0.05	2004	0	\$0.00	\$624.16	\$0.00	\$0.00	\$0.00	\$624.16	\$0.00	
1935	1982	4	\$172.97	\$691.89	0.05	2004	0	\$0.00	\$691.89	\$0.00	\$0.00	\$0.00	\$691.89	\$0.00	
1935	1983	69	\$90.72	\$6,259.36	0.05	2004	0	\$0.00	\$6,259.36	\$0.00	\$0.00	\$0.00	\$6,259.36	\$0.00	
1935	1983	4	\$110.51	\$442.05	0.05	2004	0	\$0.00	\$442.05	\$0.00	\$0.00	\$0.00	\$442.05	\$0.00	
1935	1983	5	\$571.99	\$2,859.96	0.05	2004	0	\$0.00	\$2,859.96	\$0.00	\$0.00	\$0.00	\$2,859.96	\$0.00	
1935	1983	3	\$336.53	\$1,009.60	0.05	2004	0	\$0.00	\$1,009.60	\$0.00	\$0.00	\$0.00	\$1,009.60	\$0.00	
1935	1983	2	\$231.21	\$462.41	0.05	2004	0	\$0.00	\$462.41	\$0.00	\$0.00	\$0.00	\$462.41	\$0.00	
1935	1984	1	\$69.20	\$69.20	0.05	2004	0	\$0.00	\$69.20	\$0.00	\$0.00	\$0.00	\$69.20	\$0.00	
1935	1984	46	\$108.03	\$4,969.59	0.05	2004	0	\$0.00	\$4,969.59	\$0.00	\$0.00	\$0.00	\$4,969.59	\$0.00	
1935	1984	2	\$450.80	\$901.60	0.05	2004	0	\$0.00	\$901.60	\$0.00	\$0.00	\$0.00	\$901.60	\$0.00	
1935	1984	2	\$19.40	\$38.80	0.05	2004	0	\$0.00	\$38.80	\$0.00	\$0.00	\$0.00	\$38.80	\$0.00	
1935	1984	4	\$146.71	\$586.83	0.05	2004	0	\$0.00	\$586.83	\$0.00	\$0.00	\$0.00	\$586.83	\$0.00	

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Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	03/04 Current Year Remaining	2004-2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Retirements	2003/2004 Balance Prior Retir. Losses	2003/2004 Loss on Retirement	2003/2004 Reserve Balance	6/30/2004 NBV
1935	1984	7	\$604.44	\$4,231.05	0.05	2004	\$0.00	\$3,921.02	\$310.03			\$4,231.05	\$0.00	\$4,231.05	\$0.00
1935	1984	5	\$527.53	\$2,637.63	0.05	2004	\$0.00	\$2,444.36	\$193.27			\$2,637.63	\$0.00	\$2,637.63	\$0.00
1935	1984	7	\$16.57	\$116.02	0.05	2004	\$0.00	\$107.51	\$8.51			\$116.02	\$0.00	\$116.02	\$0.00
1935	1985	29	\$231.08	\$6,701.18	0.05	2004	\$476.58	\$5,889.54	\$335.06			\$6,224.60	\$0.00	\$6,224.60	\$476.58
1935	1985	1	\$274.16	\$274.16	0.05	2004	\$19.49	\$240.96	\$13.71			\$254.67	\$0.00	\$254.67	\$19.49
1935	1985	8	\$188.79	\$1,510.28	0.05	2004	\$107.44	\$1,327.33	\$75.51			\$1,402.84	\$0.00	\$1,402.84	\$107.44
1935	1985	1	\$271.72	\$1,377.42	0.05	2004	\$19.29	\$238.84	\$13.59			\$252.43	\$0.00	\$252.43	\$19.29
1935	1985	2	\$688.72	\$1,377.43	0.05	2004	\$296.85	\$3,668.13	\$208.68			\$3,876.81	\$0.00	\$3,876.81	\$296.85
1935	1985	4	\$1,043.42	\$4,173.66	0.05	2004	\$309.05	\$4,82.68	\$27.46			\$5,101.14	\$0.00	\$5,101.14	\$309.05
1935	1985	1	\$549.19	\$569.19	0.05	2004	\$187.20	\$3,111.34	\$187.20			\$3,298.54	\$0.00	\$3,298.54	\$187.20
1935	1986	10	\$374.39	\$1,743.92	0.05	2004	\$8.30	\$1,377.92	\$8.30			\$1,466.22	\$0.00	\$1,466.22	\$8.30
1935	1986	1	\$165.93	\$165.93	0.05	2004	\$149.06	\$2,477.43	\$149.06			\$2,626.49	\$0.00	\$2,626.49	\$149.06
1935	1986	17	\$175.36	\$2,981.13	0.05	2004	\$225.18	\$3,742.59	\$225.18			\$3,967.77	\$0.00	\$3,967.77	\$225.18
1935	1986	5	\$906.71	\$4,503.54	0.05	2004	\$5.52	\$88.42	\$5.52			\$93.94	\$0.00	\$93.94	\$5.52
1935	1986	1	\$106.40	\$106.40	0.05	2004	\$39.73	\$660.37	\$39.73			\$700.10	\$0.00	\$700.10	\$39.73
1935	1986	4	\$409.86	\$1,639.83	0.05	2004	\$81.99	\$1,362.74	\$81.99			\$1,444.73	\$0.00	\$1,444.73	\$81.99
1935	1987	75	\$169.18	\$12,888.64	0.05	2004	\$409.43	\$6,413.16	\$409.43			\$6,822.59	\$0.00	\$6,822.59	\$409.43
1935	1987	13	\$186.56	\$2,425.31	0.05	2004	\$121.27	\$1,899.48	\$121.27			\$2,020.75	\$0.00	\$2,020.75	\$121.27
1935	1987	1	\$1,703.01	\$1,703.01	0.05	2004	\$85.15	\$1,333.76	\$85.15			\$1,418.91	\$0.00	\$1,418.91	\$85.15
1935	1987	1	\$415.25	\$415.25	0.05	2004	\$20.76	\$325.20	\$20.76			\$345.96	\$0.00	\$345.96	\$20.76
1935	1987	4	\$627.12	\$2,508.49	0.05	2004	\$125.42	\$1,964.56	\$125.42			\$2,089.98	\$0.00	\$2,089.98	\$125.42
1935	1988	59	\$93.15	\$5,496.03	0.05	2004	\$274.80	\$4,041.38	\$274.80			\$4,316.18	\$0.00	\$4,316.18	\$274.80
1935	1988	15	\$167.08	\$2,506.23	0.05	2004	\$125.31	\$1,842.89	\$125.31			\$1,968.20	\$0.00	\$1,968.20	\$125.31
1935	1988	3	\$1,353.58	\$4,000.74	0.05	2004	\$203.04	\$2,986.00	\$203.04			\$3,189.04	\$0.00	\$3,189.04	\$203.04
1935	1988	4	\$441.34	\$1,706.14	0.05	2004	\$88.31	\$1,298.72	\$88.31			\$1,387.03	\$0.00	\$1,387.03	\$88.31
1935	1988	0	\$0.00	\$0.00	0.05	2004	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
1935	1988	2	\$496.53	\$993.06	0.05	2004	\$49.65	\$730.20	\$49.65			\$779.85	\$0.00	\$779.85	\$49.65
1935	1989	48	\$108.32	\$5,199.21	0.05	2004	\$259.96	\$3,574.35	\$259.96			\$3,834.31	\$0.00	\$3,834.31	\$259.96
1935	1989	1	\$243.49	\$243.49	0.05	2004	\$12.17	\$167.37	\$12.17			\$179.54	\$0.00	\$179.54	\$12.17
1935	1989	4	\$136.15	\$910.40	0.05	2004	\$45.52	\$625.88	\$45.52			\$671.40	\$0.00	\$671.40	\$45.52
1935	1989	3	\$637.20	\$1,911.61	0.05	2004	\$95.58	\$1,314.18	\$95.58			\$1,409.76	\$0.00	\$1,409.76	\$95.58
1935	1989	3	\$426.82	\$1,280.45	0.05	2004	\$64.02	\$880.27	\$64.02			\$944.29	\$0.00	\$944.29	\$64.02
1935	1989	0	\$23.90	\$23.90	0.05	2004	\$1.20	\$16.47	\$1.20			\$17.67	\$0.00	\$17.67	\$1.20
1935	1989	2	\$545.16	\$1,090.32	0.05	2004	\$54.52	\$336.04	\$54.52			\$390.56	\$0.00	\$390.56	\$54.52
1935	1990	89	\$82.56	\$7,347.47	0.05	2004	\$367.37	\$4,699.63	\$367.37			\$5,067.00	\$0.00	\$5,067.00	\$367.37
1935	1990	2	\$214.56	\$429.12	0.05	2004	\$21.46	\$274.51	\$21.46			\$295.97	\$0.00	\$295.97	\$21.46
1935	1990	1	\$1,086.28	\$1,086.28	0.05	2004	\$54.31	\$694.79	\$54.31			\$749.10	\$0.00	\$749.10	\$54.31
1935	1990	2	\$456.23	\$912.45	0.05	2004	\$45.62	\$583.61	\$45.62			\$629.23	\$0.00	\$629.23	\$45.62
1935	1990	1	\$721.69	\$1,078.21	0.05	2004	\$36.98	\$401.59	\$36.98			\$497.67	\$0.00	\$497.67	\$36.98
1935	1990	2	\$539.11	\$1,078.21	0.05	2004	\$53.91	\$689.65	\$53.91			\$743.56	\$0.00	\$743.56	\$53.91
1935	1991	158	\$55.94	\$8,838.97	0.05	2004	\$441.95	\$5,230.72	\$441.95			\$5,672.67	\$0.00	\$5,672.67	\$441.95
1935	1991	1	\$143.50	\$143.50	0.05	2004	\$7.18	\$84.95	\$7.18			\$92.13	\$0.00	\$92.13	\$7.18
1935	1991	7	\$174.23	\$1,219.60	0.05	2004	\$60.98	\$721.73	\$60.98			\$782.71	\$0.00	\$782.71	\$60.98
1935	1991	2	\$398.09	\$796.17	0.05	2004	\$39.81	\$471.16	\$39.81			\$510.97	\$0.00	\$510.97	\$39.81

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Acc#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year	6/30/04	Years Remaining	2004-2005	2002/2003	2003/2004	2003/2004	2003/2004	2003/2004	2003/2004	2003/2004	2003/2004
									Depreciation Expense	Reserve Balance	Depreciation Expense	Adjustment Reserve Bal.	Retirements	Balance Prior Retire. Losses	Loss on Retirement	Reserve Balance	6/30/2004 NBV
1935	VM64-S Meters	3	\$669.88	\$2,009.64	0.05	2004	0.05	2004	\$106.48	\$1,189.25	\$100.48	\$1,189.73		\$1,289.73	\$0.00	\$1,189.73	\$19.91
1935	IM30-S Meters	0	\$26.74	\$26.74	0.05	2004	0.05	2004	\$1.34	\$14.57	\$1.34			\$15.91	\$0.00	\$15.91	\$10.83
1935	I70-S Meters	181	\$51.43	\$9,308.77	0.05	2004	0.05	2004	\$465.44	\$5,063.32	\$465.44			\$5,528.76	\$0.00	\$5,528.76	\$3,780.91
1935	IM70-S Meters	4	\$206.07	\$2,060.72	0.05	2004	0.05	2004	\$110.30	\$1,112.06	\$110.30			\$1,222.36	\$0.00	\$1,222.36	\$83.71
1935	VM64-S Meters	2	\$795.76	\$3,183.02	0.05	2004	0.05	2004	\$159.15	\$1,731.33	\$159.15			\$1,890.48	\$0.00	\$1,890.48	\$1,292.54
1935	VM64A Meters	5	\$411.27	\$2,056.34	0.05	2004	0.05	2004	\$102.82	\$1,118.52	\$102.82			\$1,221.34	\$0.00	\$1,221.34	\$835.00
1935	VM66-S Meters	2	\$335.33	\$670.66	0.05	2004	0.05	2004	\$33.53	\$335.33	\$33.53			\$398.30	\$0.00	\$398.30	\$272.36
1935	DDMT Meters	2	\$955.93	\$1,911.85	0.05	2004	0.05	2004	\$95.59	\$948.42	\$95.59			\$1,044.01	\$0.00	\$1,044.01	\$867.84
1935	I70-S METERS	162	\$60.00	\$9,719.90	0.05	2004	0.05	2004	\$486.00	\$4,821.87	\$486.00			\$5,307.87	\$0.00	\$5,307.87	\$4,412.03
1935	IM70-S METERS	1	\$195.71	\$195.71	0.05	2004	0.05	2004	\$97.11	\$97.11	\$97.11			\$106.90	\$0.00	\$106.90	\$88.81
1935	3 PHASE FORM 5-S DEMAND METR	1	\$883.24	\$883.24	0.05	2004	0.05	2004	\$44.16	\$395.88	\$44.16			\$440.04	\$0.00	\$440.04	\$443.20
1935	DD52 LANDIS GYR DEMAND METH	3	\$182.83	\$1,148.50	0.05	2004	0.05	2004	\$57.43	\$514.82	\$57.43			\$572.25	\$0.00	\$572.25	\$576.25
1935	DDMT 9S FORM DEMAND METER:	2	\$762.96	\$1,525.91	0.05	2004	0.05	2004	\$76.30	\$683.99	\$76.30			\$760.29	\$0.00	\$760.29	\$765.62
1935	I-70-S METERS	101	\$58.63	\$9,439.86	0.05	2004	0.05	2004	\$471.99	\$4,231.19	\$471.99			\$4,703.18	\$0.00	\$4,703.18	\$4,736.68
1935	IM-70-S METERS	4	\$182.49	\$729.96	0.05	2004	0.05	2004	\$36.50	\$327.21	\$36.50			\$363.71	\$0.00	\$363.71	\$366.25
1935	VM-64-S METERS	2	\$409.94	\$819.88	0.05	2004	0.05	2004	\$15.84	\$142.00	\$15.84			\$157.84	\$0.00	\$157.84	\$158.98
1935	VM-64-S METER	1	\$316.82	\$316.82	0.05	2004	0.05	2004	\$15.14	\$136.86	\$15.14			\$152.05	\$0.00	\$152.05	\$155.61
1935	VM-66-S METERS	1	\$337.66	\$337.66	0.05	2004	0.05	2004	\$16.88	\$135.17	\$16.88			\$152.05	\$0.00	\$152.05	\$155.61
1935	2M42 CT	1995	\$1,045.89	\$1,045.89	0.05	2004	0.05	2004	\$52.29	\$418.73	\$52.29			\$471.02	\$0.00	\$471.02	\$574.87
1935	DDMT METERS	6	\$769.58	\$4,617.49	0.05	2004	0.05	2004	\$230.87	\$1,848.72	\$230.87			\$2,079.59	\$0.00	\$2,079.59	\$2,537.90
1935	SL 320	121	\$66.70	\$8,079.65	0.05	2004	0.05	2004	\$403.53	\$3,231.30	\$403.53			\$3,634.83	\$0.00	\$3,634.83	\$4,435.82
1935	I70-S METERS	2	\$197.45	\$394.90	0.05	2004	0.05	2004	\$19.75	\$158.15	\$19.75			\$177.90	\$0.00	\$177.90	\$217.00
1935	SCHLUMBERGER FULCRUM TYPE	2	\$2,882.58	\$5,765.16	0.05	2004	0.05	2004	\$288.26	\$2,308.26	\$288.26			\$2,596.52	\$0.00	\$2,596.52	\$3,168.64
1935	SCHLUMBERGER FULCRUM TYPE	2	\$2,848.66	\$5,697.32	0.05	2004	0.05	2004	\$184.87	\$2,281.12	\$184.87			\$2,565.99	\$0.00	\$2,565.99	\$3,131.38
1935	SCHLUMBERGER QUANTUM #Q21	4	\$4,672.12	\$18,688.49	0.05	2004	0.05	2004	\$934.42	\$7,482.44	\$934.42			\$8,416.86	\$0.00	\$8,416.86	\$10,271.63
1935	VM 64-A	1	\$29.45	\$29.45	0.05	2004	0.05	2004	\$1.47	\$11.77	\$1.47			\$13.24	\$0.00	\$13.24	\$16.21
1935	VM 65-S	3	\$713.54	\$2,140.62	0.05	2004	0.05	2004	\$107.03	\$857.05	\$107.03			\$964.08	\$0.00	\$964.08	\$1,176.54
1935	VM66-S	3	\$549.29	\$1,647.87	0.05	2004	0.05	2004	\$82.39	\$580.90	\$82.39			\$663.29	\$0.00	\$663.29	\$984.58
1935	DDMT METERS	190	\$63.60	\$12,084.52	0.05	2004	0.05	2004	\$604.23	\$4,260.17	\$604.23			\$4,864.40	\$0.00	\$4,864.40	\$7,220.12
1935	IM70S	11	\$231.94	\$2,551.35	0.05	2004	0.05	2004	\$127.57	\$899.44	\$127.57			\$1,027.01	\$0.00	\$1,027.01	\$1,574.34
1935	2.12 DEMAND METER	4	\$286.26	\$1,145.02	0.05	2004	0.05	2004	\$104.14	\$630.11	\$104.14			\$734.25	\$0.00	\$734.25	\$1,348.48
1935	I70-S METERS	1	\$2,082.73	\$2,082.73	0.05	2004	0.05	2004	\$837.88	\$5,069.66	\$837.88			\$5,907.54	\$0.00	\$5,907.54	\$10,850.08
1935	I 60-S METERS	317	\$52.86	\$16,757.62	0.05	2004	0.05	2004	\$251.17	\$1,338.21	\$251.17			\$1,589.38	\$0.00	\$1,589.38	\$2,863.94
1935	I70-S METERS	13	\$340.26	\$4,423.32	0.05	2004	0.05	2004	\$42.51	\$257.21	\$42.51			\$299.72	\$0.00	\$299.72	\$550.54
1935	IM70S METERS	1997	\$212.57	\$850.26	0.05	2004	0.05	2004	\$31.91	\$23.71	\$31.91			\$27.62	\$0.00	\$27.62	\$50.50
1935	VM64-S	1997	\$78.12	\$78.12	0.05	2004	0.05	2004	\$170.93	\$1,034.28	\$170.93			\$1,205.21	\$0.00	\$1,205.21	\$2,213.40
1935	DDIM	4	\$854.65	\$3,418.61	0.05	2004	0.05	2004	\$27.35	\$165.53	\$27.35			\$192.88	\$0.00	\$192.88	\$354.21
1935	FORM 125	1997	\$273.55	\$447.09	0.05	2004	0.05	2004	\$48.43	\$242.15	\$48.43			\$290.58	\$0.00	\$290.58	\$677.93
1935	DD52 METERS	4	\$242.13	\$968.51	0.05	2004	0.05	2004	\$1,082.57	\$5,412.85	\$1,082.57			\$6,495.42	\$0.00	\$6,495.42	\$15,156.06
1935	I70-S METERS	1998	\$78.16	\$1,281.87	0.05	2004	0.05	2004	\$64.09	\$320.45	\$64.09			\$384.54	\$0.00	\$384.54	\$897.33
1935	IM70S	1998	\$1,281.87	\$1,281.87	0.05	2004	0.05	2004	\$32.75	\$32.75	\$32.75			\$91.79	\$0.00	\$91.79	\$19.30
1935	VM64-A	1998	\$131.09	\$131.09	0.05	2004	0.05	2004	\$532.00	\$2,660.00	\$532.00			\$3,192.00	\$0.00	\$3,192.00	\$7,448.00
1935	Q210	2	\$5,320.00	\$10,640.00	0.05	2004	0.05	2004									

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Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004-2005 Depreciation Expense	2003-2004 Reserve Balance	2003-2004 Depreciation Expense	2003-2004 Adjustment Reserve Bal.	2003-2004 Balance Prior Retire. Losses	Loss on Retirement	2003-2004 Reserve Balance	6/30-2004 NIV
1935	1999	2	\$10.15	\$20.30	0.05	2004	15	\$1.02	\$4.08	\$1.02		\$5.10	\$0.00	\$5.10	\$18.20
1935	1999	1	\$1,266.72	\$1,266.72	0.05	2004	15	\$63.34	\$253.36	\$63.34		\$316.70	\$0.00	\$316.70	\$950.02
1935	1999	1.52	\$79.31	\$12,055.15	0.05	2004	15	\$602.76	\$2,411.04	\$602.76		\$3,013.80	\$0.00	\$3,013.80	\$9,041.35
1935	1999	1	\$164.60	\$164.60	0.05	2004	15	\$8.23	\$32.92	\$8.23		\$41.15	\$0.00	\$41.15	\$123.45
1935	1999	1	\$73.41	\$73.41	0.05	2004	15	\$3.67	\$14.68	\$3.67		\$18.35	\$0.00	\$18.35	\$55.06
1935	2000	2	\$214.30	\$428.60	0.05	2004	16	\$21.43	\$64.29	\$21.43		\$85.72	\$0.00	\$85.72	\$342.88
1935	2000	1	\$240.00	\$240.00	0.05	2004	16	\$12.00	\$36.00	\$12.00		\$48.00	\$0.00	\$48.00	\$192.00
1935	2000	145	\$59.44	\$8,618.41	0.05	2004	16	\$430.92	\$1,292.76	\$430.92		\$1,723.68	\$0.00	\$1,723.68	\$6,894.73
1935	2000	3	\$144.30	\$432.90	0.05	2004	16	\$21.65	\$64.95	\$21.65		\$86.60	\$0.00	\$86.60	\$346.30
1935	2000	2	\$51.98	\$103.96	0.05	2004	16	\$5.20	\$15.60	\$5.20		\$20.80	\$0.00	\$20.80	\$83.16
1935	2000	1	\$507.65	\$507.65	0.05	2004	16	\$25.38	\$76.14	\$25.38		\$101.52	\$0.00	\$101.52	\$406.13
1935	2001	2	\$246.81	\$493.62	0.05	2004	17	\$24.68	\$49.36	\$24.68		\$74.04	\$0.00	\$74.04	\$419.58
1935	2001	120	\$50.97	\$6,115.93	0.05	2004	17	\$305.80	\$6,115.93	\$305.80		\$917.40	\$0.00	\$917.40	\$5,198.53
1935	2001	1	\$26.88	\$26.88	0.05	2004	17	\$1.34	\$2.68	\$1.34		\$4.02	\$0.00	\$4.02	\$22.86
1935	2001	5	\$171.64	\$858.22	0.05	2004	17	\$42.91	\$85.82	\$42.91		\$128.73	\$0.00	\$128.73	\$729.49
1935	2001	1	\$341.72	\$341.72	0.05	2004	17	\$17.09	\$34.18	\$17.09		\$51.27	\$0.00	\$51.27	\$290.45
1935	2001	3	\$808.46	\$2,425.39	0.05	2004	17	\$121.27	\$242.54	\$121.27		\$363.81	\$0.00	\$363.81	\$2,061.58
1935	2001	1	\$309.42	\$309.42	0.05	2004	17	\$15.47	\$30.94	\$15.47		\$46.41	\$0.00	\$46.41	\$263.01
1935	2001	1	\$585.81	\$585.81	0.05	2004	17	\$29.29	\$58.58	\$29.29		\$87.87	\$0.00	\$87.87	\$497.94
1935	2002	85	\$89.98	\$7,648.38	0.05	2004	18	\$382.42	\$3,824.22	\$382.42		\$764.84	\$0.00	\$764.84	\$6,883.54
1935	2002	1	\$2,657.30	\$2,657.30	0.05	2004	18	\$132.87	\$1,328.74	\$132.87		\$265.74	\$0.00	\$265.74	\$2,391.56
1935	2002	4	\$553.97	\$2,215.88	0.05	2004	18	\$110.79	\$1,107.90	\$110.79		\$221.58	\$0.00	\$221.58	\$1,994.30
1935	2002	1	\$241.28	\$241.28	0.05	2004	18	\$12.06	\$12.06	\$12.06		\$24.12	\$0.00	\$24.12	\$217.16
1935	2002	1	\$224.74	\$224.74	0.05	2004	18	\$11.24	\$11.24	\$11.24		\$22.48	\$0.00	\$22.48	\$202.26
1935	2002	2	\$212.13	\$424.26	0.05	2004	18	\$21.21	\$21.21	\$21.21		\$42.42	\$0.00	\$42.42	\$381.84
1935	2002	1	\$1,346.40	\$1,346.40	0.05	2004	18	\$67.32	\$67.32	\$67.32		\$134.64	\$0.00	\$134.64	\$1,211.76
1935	2002	1	\$1,105.18	\$1,105.18	0.05	2004	18	\$55.26	\$55.26	\$55.26		\$110.52	\$0.00	\$110.52	\$994.66
1935	2003	134	\$14.81	\$1,984.64	0.05	2004	19	\$99.23	\$99.23	\$99.23		\$99.23	\$0.00	\$99.23	\$1,885.41
1935	2003	7	\$778.66	\$5,450.60	0.05	2004	19	\$272.53	\$2,725.33	\$272.53		\$272.53	\$0.00	\$272.53	\$5,178.07
1935	2003	1	\$224.63	\$224.63	0.05	2004	19	\$11.23	\$11.23	\$11.23		\$11.23	\$0.00	\$11.23	\$213.40
1935	2003	1	\$315.96	\$315.96	0.05	2004	19	\$15.80	\$15.80	\$15.80		\$15.80	\$0.00	\$15.80	\$300.16
1935	2003	4	\$218.86	\$875.43	0.05	2004	19	\$43.77	\$43.77	\$43.77		\$43.77	\$0.00	\$43.77	\$831.66
1935	2004	139	\$99.88	\$13,882.92	0.05	2004	20	\$694.15	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$13,882.92
1935	2004	7	\$213.35	\$1,493.43	0.05	2004	20	\$74.67	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$1,493.43
1936	1962	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
1936	1962	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
1936	1963	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
1936	1969	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
1936	1970	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
1936	1971	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
1936	1971	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
1936	1972	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
1936	1972	0	\$0.00	\$0.00	0.0333	2004	0	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
1936	1973	2	\$47.03	\$94.05	0.0333	2004	0	\$0.00	\$846.85	\$0.00		\$94.05	\$0.00	\$94.05	\$0.00
1936	1973	10	\$54.93	\$549.34	0.0333	2004	0	\$0.00	\$549.34	\$0.00		\$549.34	\$0.00	\$549.34	\$0.00
1936	1974	45	\$90.24	\$4,060.73	0.0333	2004	0	\$0.00	\$3,750.24	\$310.49		\$4,060.73	\$0.00	\$4,060.73	\$0.00

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Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year Remaining	2004-2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Retirement	2003/2004 Reserve Balance	6/30/2004 NBV
1936	175 WATT MERCURY VAPOR LUM	48	\$74.06	\$3,554.81	0.0333	2004	\$266.65	\$3,169.78	\$118.38		\$0.00	\$3,288.16	\$266.65
1936	175 WATT MERCURY VAPOR LUM	1	\$1,914.06	\$1,914.06	0.0333	2004	\$63.74	\$1,850.74	\$63.74		\$0.00	\$1,648.48	\$265.58
1936	175 WATT MERCURY VAPOR LUM	26	\$83.42	\$2,168.88	0.0333	2004	\$72.22	\$1,726.56	\$72.22		\$0.00	\$1,798.78	\$370.10
1936	175 WATT MERCURY VAPOR LUM	1979	\$96.69	\$4,544.24	0.0333	2004	\$151.32	\$3,472.70	\$151.32		\$0.00	\$3,624.02	\$920.22
1936	175 WATT MERCURY VAPOR LUM	46	\$125.61	\$5,778.10	0.0333	2004	\$192.41	\$4,231.50	\$192.41		\$0.00	\$4,423.91	\$1,354.19
1936	175 WATT MERCURY VAPOR LUM	55	\$88.39	\$4,861.60	0.0333	2004	\$161.89	\$3,405.38	\$161.89		\$0.00	\$3,567.27	\$1,294.33
1936	175 WATT MERCURY VAPOR LUM	1982	\$5	\$120.98	0.0333	2004	\$141.00	\$2,831.03	\$141.00		\$0.00	\$2,972.03	\$1,262.25
1936	175 WATT MERCURY VAPORS	1983	47	\$76.52	0.0333	2004	\$119.77	\$2,290.12	\$119.77		\$0.00	\$2,409.89	\$1,186.78
1936	175 WATT MERCURY VAPOR LUM	1984	68	\$82.58	0.0333	2004	\$187.00	\$3,396.67	\$187.00		\$0.00	\$3,583.67	\$2,031.92
1936	175 WATT MERCURY VAPOR LUM	1985	66	\$118.15	0.0333	2004	\$259.68	\$4,468.32	\$259.68		\$0.00	\$4,728.00	\$3,070.16
1936	175 WATT MERCURY VAPOR LUM	1986	45	\$135.57	0.0333	2004	\$203.15	\$3,301.19	\$203.15		\$0.00	\$3,504.34	\$2,596.22
1936	175 WATT MERCURY VAPOR LUM	1987	64	\$87.20	0.0333	2004	\$185.84	\$2,842.06	\$185.84		\$0.00	\$3,027.90	\$2,552.86
1936	175 WATT M.V.	1988	52	\$74.83	0.0333	2004	\$129.58	\$1,857.67	\$129.58		\$0.00	\$1,987.25	\$1,904.08
1936	175 WATT M.V.	1989	76	\$92.01	0.0333	2004	\$232.87	\$3,115.58	\$232.87		\$0.00	\$3,348.45	\$3,644.63
1936	400 WATT M.V.	1989	0	\$0.00	0.0333	2004	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
1936	175 WATT MERCURY VAPORS LUM	1990	29	\$260.41	0.0333	2004	\$251.48	\$3,123.91	\$251.48		\$0.00	\$3,375.39	\$4,176.59
1936	175 Watt Mercury Vapors	1991	42	\$107.58	0.0333	2004	\$150.46	\$1,725.02	\$150.46		\$0.00	\$1,875.48	\$2,642.77
1936	400 Watt Mercury Vapors	1991	1	\$92.40	0.0333	2004	\$3.08	\$3.08	\$3.08		\$0.00	\$6.16	\$86.24
1936	175 Watt Mercury Vapors	1992	58	\$125.15	0.0333	2004	\$241.71	\$2,539.90	\$241.71		\$0.00	\$2,781.61	\$4,476.88
1936	250 Sodium	1992	0	\$0.00	0.0333	2004	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	(\$8.00)
1936	250 Sodium	1992	0	\$0.00	0.0333	2004	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
1936	400 Watt Mercury Vapors	1992	25	\$106.59	0.0333	2004	\$88.74	\$932.47	\$88.74		\$0.00	\$1,021.21	\$1,643.52
1936	175 WATT MERCURY VAPOR LUM	1993	58	\$88.48	0.0333	2004	\$170.90	\$1,632.28	\$170.90		\$0.00	\$1,803.18	\$3,328.87
1936	400 WATT MERCURY VAPOR LUM	1993	21	\$166.18	0.0333	2004	\$116.21	\$1,109.93	\$116.21		\$0.00	\$1,226.14	\$2,263.54
1936	175 WATT MERCURY VAPORS	1994	83	\$134.23	0.0333	2004	\$370.99	\$3,188.31	\$370.99		\$0.00	\$3,559.30	\$7,581.40
1936	400 WATT MERCURY VAPORS	1994	4	\$146.11	0.0333	2004	\$19.46	\$167.24	\$19.46		\$0.00	\$186.70	\$397.72
1936	175 WATT MERCURY VAPORS	1995	72	\$136.65	0.0333	2004	\$327.63	\$2,502.13	\$327.63		\$0.00	\$2,829.76	\$7,008.96
1936	400 WATT MERCURY VAPORS	1995	27	\$199.14	0.0333	2004	\$179.05	\$1,367.42	\$179.05		\$0.00	\$1,546.47	\$3,830.34
1936	100 SODIUM	1996	0	\$0.00	0.0333	2004	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
1936	175 WATT MERCURY VAPORS	1996	68	\$145.31	0.0333	2004	\$329.04	\$2,198.01	\$329.04		\$0.00	\$2,527.05	\$7,353.95
1936	250 SODIUM	1996	7	\$80.80	0.0333	2004	\$186.67	\$0.00	\$213.33		(\$387.48)	\$0.00	\$5,605.63
1936	400 WATT MERCURY VAPORS	1996	3	\$190.14	0.0333	2004	\$18.99	\$126.85	\$18.99		\$0.00	\$145.84	\$424.58
1936	70 HPS	1997	2	\$95.10	0.0333	2004	\$6.33	\$35.95	\$6.33		\$0.00	\$42.28	\$147.91
1936	100 HPS	1997	59	\$124.79	0.0333	2004	\$245.17	\$0.00	\$249.33		\$0.00	\$124.54	\$7,238.00
1936	175 WATT MERCURY VAPORS	1997	3	\$96.20	0.0333	2004	\$9.61	\$54.58	\$9.61		\$0.00	\$64.19	\$234.42
1936	250 HPS	1997	54	\$204.20	0.0333	2004	\$167.18	\$2,085.61	\$167.18		\$0.00	\$2,452.79	\$8,573.74
1936	400 WATT MERCURY VAPORS	1997	4	\$354.82	0.0333	2004	\$73.90	\$419.78	\$73.90		\$0.00	\$493.68	\$1,725.58
1936	70 HPS	1998	2	\$3,107.03	0.0333	2004	\$103.46	\$517.30	\$103.46		\$0.00	\$620.76	\$2,486.27
1936	100 HPS	1998	49	\$154.40	0.0333	2004	\$251.93	\$1,259.65	\$251.93		\$0.00	\$1,511.58	\$6,053.79
1936	175 WATT MERCURY VAPORS	1998	9	\$110.57	0.0333	2004	\$33.14	\$165.70	\$33.14		\$0.00	\$198.84	\$796.33
1936	250 HPS	1998	25	\$170.78	0.0333	2004	\$142.17	\$710.85	\$142.17		\$0.00	\$853.02	\$3,416.43
1936	400 WATT MERCURY VAPORS	1998	5	\$52.23	0.0333	2004	\$8.70	\$43.50	\$8.70		\$0.00	\$52.20	\$208.94
1936	100 HPS	1999	44	\$177.80	0.0333	2004	\$260.51	\$1,042.04	\$260.51		\$0.00	\$1,302.55	\$6,520.45
1936	175 WATT MERCURY VAPORS	1999	4	\$135.66	0.0333	2004	\$18.07	\$72.28	\$18.07		\$0.00	\$90.35	\$452.29
1936	250 HPS	1999	7	\$330.21	0.0333	2004	\$76.97	\$307.88	\$76.97		\$0.00	\$384.85	\$1,926.63
1936	400 WATT MERCURY VAPORS	1999	0	\$583.47	0.0333	2004	\$19.43	\$77.72	\$19.43		\$0.00	\$97.15	\$486.32

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Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004/2005 Depreciation Expense	2003/2004 Depreciation Expense	2003/2004 Reserve Bal.	2003/2004 Adjustments	2003/2004		6/30/2004 NBV
												Reserve	Balance	
1936	160 HPS	94	\$297.04	\$19,461.77	0.0333	2004	26	\$648.08	\$1,944.24	\$648.08		\$2,592.32	\$0.00	\$16,869.45
1936	250 HPS FLOODLIGHT	2600	\$5,468.58	\$5,468.58	0.0333	2004	26	\$192.10	\$546.30	\$182.10		\$728.40	\$0.00	\$4,740.18
1936	250 HPS	2000	\$143.37	\$5,734.37	0.0333	2004	26	\$190.97	\$572.91	\$190.97		\$763.88	\$0.00	\$4,970.95
1936	70 HPS	2000	\$63.01	\$352.04	0.0333	2004	26	\$8.39	\$25.17	\$8.39		\$33.56	\$0.00	\$218.48
1936	160 HPS	2001	\$134.39	\$7,929.12	0.0333	2004	27	\$264.04	\$528.08	\$264.04		\$792.12	\$0.00	\$7,137.00
1936	250 HPS FLOODLIGHT	2001	\$191.87	\$959.34	0.0333	2004	27	\$31.95	\$63.90	\$31.95		\$95.85	\$0.00	\$863.49
1936	250 HPS	2001	\$293.87	\$2,644.87	0.0333	2004	27	\$264.04	\$528.08	\$264.04		\$792.12	\$0.00	\$2,380.66
1936	70 HPS	2002	\$63.88	\$447.16	0.0333	2004	28	\$14.89	\$14.89	\$14.89		\$29.78	\$0.00	\$417.38
1936	160 HPS	2002	\$138.78	\$11,934.68	0.0333	2004	28	\$397.42	\$397.42	\$397.42		\$794.84	\$0.00	\$11,139.84
1936	250 HPS FLOODLIGHT	2002	\$209.17	\$3,765.04	0.0333	2004	28	\$125.38	\$125.38	\$125.38		\$250.76	\$0.00	\$3,514.28
1936	250 HPS	2002	\$101.72	\$4,841.34	0.0333	2004	28	\$161.22	\$161.22	\$161.22		\$322.44	\$0.00	\$4,518.90
1936	250 HPS (40' - MARL)Gables Rd	2002	\$1,358.20	\$31,238.56	0.0333	2004	28	\$1,040.24	\$1,040.24	\$1,040.24		\$2,080.48	\$0.00	\$29,158.08
1936	100W HPS Holophane Fixtures	2002	\$299.17	\$16,753.27	0.0333	2004	28	\$557.88	\$557.88	\$557.88		\$1,115.76	\$0.00	\$15,637.51
1936	100 HPS	2002.3	\$436.51	\$6,111.12	0.0333	2004	28	\$293.50	\$169.58	\$293.50		\$573.08	\$0.00	\$5,738.04
1936	250 HPS FLOODLIGHT	2002.3	\$2,734.37	\$2,734.37	0.0333	2004	28	\$91.06	\$75.88	\$91.06		\$166.94	\$0.00	\$2,567.63
1936	70 HPS	2003	\$117.18	\$351.54	0.0333	2004	29	\$11.71	\$0.00	\$11.71		\$23.42	\$0.00	\$339.83
1936	100 HPS	2003	\$123.87	\$8,299.36	0.0333	2004	29	\$276.37	\$0.00	\$276.37		\$552.74	\$0.00	\$7,746.62
1936	175 WATT MERCURY VAPORS	2003	\$53.43	\$427.42	0.0333	2004	29	\$14.23	\$0.00	\$14.23		\$28.46	\$0.00	\$386.96
1936	250 HPS	2003	\$385.16	\$7,984.38	0.0333	2004	29	\$265.88	\$0.00	\$265.88		\$531.76	\$0.00	\$7,452.62
1936	400 WATT MERCURY VAPORS	2003	\$165.17	\$1,561.17	0.0333	2004	29	\$38.50	\$0.00	\$38.50		\$77.00	\$0.00	\$1,484.17
1936	100W HPS Holophane Fixtures	2003	\$698.87	\$12,579.67	0.0333	2004	29	\$418.90	\$0.00	\$418.90		\$837.80	\$0.00	\$11,741.87
1936	100 HPS	2004	\$204.96	\$13,322.56	0.0333	2004	30	\$443.64	\$0.00	\$443.64		\$887.28	\$0.00	\$12,435.28
1936	175 WATT MERCURY VAPORS	2004	\$65.08	\$1,106.38	0.0333	2004	30	\$16.84	\$0.00	\$16.84		\$33.68	\$0.00	\$1,062.70
1936	250 HPS	2004	\$248.31	\$12,663.72	0.0333	2004	30	\$421.70	\$0.00	\$421.70		\$843.40	\$0.00	\$11,820.32
1936	400 WATT MERCURY VAPORS	2004	\$37.98	\$37.98	0.0333	2004	30	\$1.26	\$0.00	\$1.26		\$2.52	\$0.00	\$35.72
1936	100W HPS Holophane Fixtures	2004	\$257.86	\$3,610.02	0.0333	2004	30	\$120.21	\$0.00	\$120.21		\$240.42	\$0.00	\$3,369.60
1938	ADDITIONAL SPACE 190 SQUARE.1	1982	\$3,476.40	\$3,476.40	0.1	2004	0	\$0.00	\$3,476.40	\$0.00		\$3,476.40	\$0.00	\$0.00
1938	GARAGE/INVENTORY/MAINTENANCE	1982	#####	\$168,010.87	0.1	2004	1	\$17,523.51	\$133,686.27	\$16,801.09		\$150,487.36	\$0.00	\$17,523.51
1938	Blacktop Parking Area Maintenance	1999	\$24,971.58	\$24,971.58	0.1	2004	5	\$2,497.16	\$9,988.64	\$2,497.16		\$12,485.80	\$0.00	\$12,485.80
1938	Office Renovation Maintenance Facility	1999	\$6,204.38	\$6,204.38	0.1	2004	5	\$620.44	\$2,481.76	\$620.44		\$3,102.20	\$0.00	\$3,102.20
1938	Network Infrastructure	1999	\$19,547.50	\$19,547.50	0.1	2004	5	\$1,954.75	\$7,819.00	\$1,954.75		\$9,773.75	\$0.00	\$9,773.75
1939	OFFICE FIXTURES DESK CHAIR	1971	\$347.79	\$347.79	0.1	2004	0	\$0.00	\$347.79	\$0.00		\$347.79	\$0.21	\$0.00
1939	ART STEEL VISIBLE FILES 480	1975	\$100.58	\$804.62	0.1	2004	0	\$0.00	\$804.62	\$0.00		\$804.62	\$1.73	\$0.00
1939	DESK STYLE 660300 WITH CHAIR	1975	\$333.13	\$333.13	0.1	2004	0	\$0.00	\$333.13	\$0.00		\$333.13	\$0.72	\$0.00
1939	FILING CABINET 2 DRAWER 2 FILE	1977	\$98.00	\$98.00	0.1	2004	0	\$0.00	\$97.79	\$0.00		\$97.79	\$0.17	\$0.00
1939	CHAIR POSTURE 200 SERIES SN C-	1978	\$78.00	\$78.00	0.1	2004	0	\$0.00	\$77.83	\$0.00		\$77.83	\$0.17	\$0.00
1939	DESK 660360 S N 2605	1978	\$228.01	\$228.01	0.1	2004	0	\$0.00	\$227.52	\$0.00		\$227.52	\$0.49	\$0.00
1939	PLEXIGLASS TOP FOR MAP CASE	1978	\$45.00	\$45.00	0.1	2004	0	\$0.00	\$44.90	\$0.00		\$44.90	\$0.10	\$0.00
1939	MARINE DESK TONE COUNTER W/	1979	\$735.00	\$735.00	0.1	2004	0	\$0.00	\$733.42	\$0.00		\$733.42	\$1.58	\$0.00
1939	MONROE CALCULATOR MODEL 2:	1979	\$348.02	\$348.02	0.1	2004	0	\$0.00	\$347.27	\$0.00		\$347.27	\$0.75	\$0.00
1939	MONROE CALCULATOR MODEL 2:	1980	\$331.45	\$331.45	0.1	2004	0	\$0.00	\$330.74	\$0.00		\$330.74	\$0.71	\$0.00
1939	STEELCASE CHAIR C177	1980	\$48.75	\$48.75	0.1	2004	0	\$0.00	\$48.65	\$0.00		\$48.65	\$0.10	\$0.00
1939	STEELCASE DESK 660360	1980	\$149.49	\$149.49	0.1	2004	0	\$0.00	\$149.17	\$0.00		\$149.17	\$0.32	\$0.00
1939	ART STEEL 4-DRAWER FILES	1981	\$613.39	\$613.39	0.1	2004	0	\$0.00	\$612.07	\$0.00		\$612.07	\$1.32	\$0.00
1939	STEELCASE CHAIR C177	1981	\$101.97	\$101.97	0.1	2004	0	\$0.00	\$101.75	\$0.00		\$101.75	\$0.22	\$0.00

Berea College Electric Utility
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Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	03/04 Year Remaining	2004-2005 Depreciation Expense	2002-2003 Reserve Balance	2003-2004 Depreciation Expense	2003-2004 Adjustment Reserve Bal.	2003-2004 Retirements	Balance Prior	2003-2004 Retire. Losses	Balance	2003-2004 Reserve	6/30/2004 NBV
1939	1981	1	\$322.74	\$322.74	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$322.05	\$0.00	\$322.05	\$0.00	\$0.00
1939	1981	1	\$379.98	\$379.98	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$379.16	\$0.00	\$379.16	\$0.00	\$0.00
1939	1982	1	\$111.39	\$111.39	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$111.15	\$0.00	\$111.15	\$0.00	\$0.00
1939	1982	1	\$388.26	\$388.26	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$387.43	\$0.00	\$387.43	\$0.00	\$0.00
1939	1982	1	\$416.50	\$416.50	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$415.61	\$0.00	\$415.61	\$0.00	\$0.00
1939	1983	1	\$193.55	\$193.55	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$193.13	\$0.00	\$193.13	\$0.00	\$0.00
1939	1983	1	\$114.37	\$114.37	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$114.12	\$0.00	\$114.12	\$0.00	\$0.00
1939	1983	1	\$66.89	\$66.89	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$66.76	\$0.00	\$66.76	\$0.00	\$0.00
1939	1983	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1939	1984	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1939	1984	1	\$582.35	\$582.35	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$581.10	\$0.00	\$581.10	\$0.00	\$0.00
1939	1985	1	\$2,206.00	\$2,206.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$2,201.26	\$0.00	\$2,201.26	\$0.00	\$0.00
1939	1985	1	\$1,636.00	\$1,636.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,632.49	\$0.00	\$1,632.49	\$0.00	\$0.00
1939	1986	2	\$129.95	\$259.90	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$259.34	\$0.00	\$259.34	\$0.00	\$0.00
1939	1987	1	\$139.00	\$139.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$133.32	\$0.00	\$133.32	\$0.00	\$0.00
1939	1987	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1939	1987	0	\$1,607.79	\$1,607.79	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,542.12	\$0.00	\$1,542.12	\$0.00	\$0.00
1939	1988	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1939	1988	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1939	1990	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1939	1991	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1939	1991	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1939	1991	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1939	1992	1	\$2,090.00	\$2,090.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$2,091.02	\$0.00	\$2,091.02	\$0.00	\$0.00
1939	1992	1	\$645.00	\$645.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$645.00	\$0.00	\$645.00	\$0.00	\$0.00
1939	1992	1	\$27,500.62	\$27,500.62	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$27,500.62	\$0.00	\$27,500.62	\$0.00	\$0.00
1939	1992	1	\$325.00	\$325.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
1939	1992	7	\$112.00	\$784.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$784.00	\$0.00	\$784.00	\$0.00	\$0.00
1939	1993	1	\$418.76	\$418.76	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$418.76	\$0.00	\$418.76	\$0.00	\$0.00
1939	1993	1	\$9,029.40	\$9,029.40	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$9,029.40	\$0.00	\$9,029.40	\$0.00	\$0.00
1939	1993	1	\$1,378.72	\$1,378.72	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,378.72	\$0.00	\$1,378.72	\$0.00	\$0.00
1939	1993	1	\$1,782.00	\$1,782.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$1,782.00	\$0.00	\$1,782.00	\$0.00	\$0.00
1939	1993	2	\$269.00	\$538.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$538.00	\$0.00	\$538.00	\$0.00	\$0.00
1939	1993	1	\$547.50	\$547.50	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$547.50	\$0.00	\$547.50	\$0.00	\$0.00
1939	1993	1	\$284.98	\$284.98	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$284.98	\$0.00	\$284.98	\$0.00	\$0.00
1939	1994	0	\$479.50	\$479.50	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$479.50	\$0.00	\$479.50	\$0.00	\$0.00
1939	1994	0	\$29,500.00	\$29,500.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$29,500.00	\$0.00	\$29,500.00	\$0.00	\$0.00
1939	1995	1	\$2,267.73	\$2,267.73	0.1	2004	1	\$241.42	\$3,267.77	\$2,026.31	\$0.00	\$2,026.31	\$0.00	\$2,026.31	\$0.00	\$0.00
1939	1995	0	\$0.00	\$0.00	0.1	2004	1	\$3,108.95	\$2,920.64	(\$3,108.95)	(\$3,108.95)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1939	1995	0	\$0.00	\$0.00	0.1	2004	1	\$56.63	\$53.20	(\$56.63)	(\$56.63)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1939	1995	1	\$146.00	\$146.00	0.1	2004	1	\$15.54	\$14.60	\$15.54	\$0.00	\$130.46	\$0.00	\$130.46	\$0.00	\$0.00
1939	1996	1	\$229.90	\$229.90	0.1	2004	2	\$22.99	\$160.44	\$22.99	\$0.00	\$183.43	\$0.00	\$183.43	\$0.00	\$0.00
1939	1996	1	\$106.48	\$106.48	0.1	2004	2	\$10.65	\$74.32	\$10.65	\$0.00	\$84.97	\$0.00	\$84.97	\$0.00	\$0.00
1939	1996	0	\$583.00	\$583.00	0.1	2004	2	\$58.30	\$406.85	\$58.30	\$0.00	\$465.15	\$0.00	\$465.15	\$0.00	\$0.00
1939	1996	0	\$426.50	\$426.50	0.1	2004	2	\$42.65	\$297.63	\$42.65	\$0.00	\$340.28	\$0.00	\$340.28	\$0.00	\$0.00

Berea College Electric Utility
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Acct#	Year Booked	Qty.	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004-2005		2003-2004		2002-2003		2001-2000		2003/2004 Retire. Losses	2003/2004 Retirement on Balance	2003/2004 Reserve	2003/2004 NBV	
								Depreciation Expense	Reserve Balance	Depreciation Expense	Reserve Balance	Depreciation Expense	Reserve Balance	Depreciation Expense	Reserve Balance					
1939	1996	0	\$398.19	\$398.19	0.1	2004	2	\$39.82	\$2,778.88	\$19.92	\$317.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1939	1996	0	\$2,336.00	\$2,336.00	0.1	2004	2	\$233.60	\$1,630.18	\$233.60	\$1,863.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,863.78	\$472.22	\$472.22
1939	1996	0	\$776.25	\$776.25	0.1	2004	2	\$77.63	\$541.74	\$77.63	\$619.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619.57	\$156.88	\$156.88
1939	1997	1	\$2,481.36	\$2,481.36	0.1	2004	2	\$248.14	\$1,731.65	\$248.14	\$1,979.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,979.79	\$501.57	\$501.57
1939	1997	1	\$1,997.50	\$1,997.50	0.1	2004	3	\$199.75	\$1,194.21	\$199.75	\$1,393.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,393.96	\$603.54	\$603.54
1939	1999	1	\$2,745.00	\$2,745.00	0.1	2004	3	\$274.50	\$1,641.10	\$274.50	\$1,915.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,915.60	\$829.40	\$829.40
1939	1999	1	\$582.00	\$582.00	0.1	2004	5	\$58.20	\$232.80	\$58.20	\$291.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$291.00	\$91.00	\$91.00
1939	1999	2	\$724.00	\$1,448.00	0.1	2004	5	\$144.80	\$579.20	\$144.80	\$724.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$724.00	\$216.00	\$216.00
1939	1999	2	\$72.54	\$145.08	0.1	2004	5	\$14.51	\$58.04	\$14.51	\$72.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72.55	\$21.27	\$21.27
1939	1999	1	\$1,449.00	\$1,449.00	0.1	2004	5	\$144.90	\$579.60	\$144.90	\$724.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$724.50	\$216.13	\$216.13
1939	1999	1	\$2,785.77	\$2,785.77	0.1	2004	5	\$278.58	\$1,114.32	\$278.58	\$1,392.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,392.90	\$356.67	\$356.67
1939	1999	2	\$5,142.33	\$10,284.66	0.1	2004	5	\$1,028.47	\$4,113.88	\$1,028.47	\$5,142.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,142.35	\$1,423.31	\$1,423.31
1939	1999	2	\$762.95	\$1,525.90	0.1	2004	5	\$152.59	\$610.36	\$152.59	\$762.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$762.95	\$210.74	\$210.74
1939	2000	5	\$6,046.69	\$30,233.44	0.1	2004	5	\$1,023.34	\$12,093.36	\$1,023.34	\$5,116.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,116.70	\$1,423.31	\$1,423.31
1939	2000	1	\$582.00	\$582.00	0.1	2004	6	\$58.20	\$174.60	\$58.20	\$232.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232.80	\$69.20	\$69.20
1939	2000	1	\$1,049.50	\$1,049.50	0.1	2004	6	\$104.95	\$314.85	\$104.95	\$419.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$419.80	\$117.14	\$117.14
1939	2000	1	\$2,375.00	\$2,375.00	0.1	2004	6	\$237.50	\$712.50	\$237.50	\$950.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$950.00	\$261.43	\$261.43
1939	2001	1	\$305.00	\$305.00	0.1	2004	7	\$30.50	\$61.00	\$30.50	\$91.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$91.50	\$26.71	\$26.71
1939	2001	1	\$228.00	\$228.00	0.1	2004	7	\$22.80	\$45.60	\$22.80	\$68.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68.40	\$19.53	\$19.53
1939	2001	3	\$853.67	\$2,561.01	0.1	2004	7	\$256.10	\$512.20	\$256.10	\$768.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$768.30	\$216.21	\$216.21
1939	2002	1	\$4,415.04	\$4,415.04	0.1	2004	8	\$441.50	\$441.50	\$441.50	\$883.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$883.00	\$252.90	\$252.90
1939	2002	1	\$2,322.00	\$2,322.00	0.1	2004	8	\$232.20	\$232.20	\$232.20	\$464.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$464.40	\$137.10	\$137.10
1939	2003	1	\$489.51	\$489.51	0.1	2004	9	\$48.95	\$30.00	\$48.95	\$194.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$194.73	\$57.42	\$57.42
1939	2003	1	\$3,962.99	\$3,962.99	0.1	2004	9	\$396.30	\$0.00	\$396.30	\$1,585.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,585.20	\$464.40	\$464.40
1939	2003	1	\$863.77	\$863.77	0.1	2004	9	\$86.38	\$0.00	\$86.38	\$345.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$345.52	\$103.66	\$103.66
1939	2004	1	\$2,098.36	\$2,098.36	0.1	2004	10	\$209.84	\$0.00	\$209.84	\$839.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$839.36	\$251.90	\$251.90
1939	2004	1	\$286.50	\$286.50	0.1	2004	10	\$28.65	\$0.00	\$28.65	\$114.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$114.60	\$34.38	\$34.38
1940	1976	0	\$0.00	\$0.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1940	1984	1	\$16,413.63	\$16,413.63	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$16,413.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,413.63	\$4,103.41	\$4,103.41
1940	1988	0	\$0.00	\$0.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1940	1989	1	\$58,177.69	\$58,177.69	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$58,177.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,177.69	\$14,544.42	\$14,544.42
1940	1990	1	\$0.00	\$0.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1940	1990	0	\$0.00	\$0.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1940	1991	0	\$0.00	\$0.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1940	1993	1	\$59,432.00	\$59,432.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$59,432.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,432.00	\$14,858.00	\$14,858.00
1940	1995	1	\$12,975.16	\$12,975.16	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$12,975.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,975.16	\$3,243.79	\$3,243.79
1940	1995	0	\$13,800.00	\$13,800.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$13,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,800.00	\$3,450.00	\$3,450.00
1940	1997	1	\$97,888.00	\$97,888.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$97,888.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,888.00	\$24,472.00	\$24,472.00
1940	1997	1	\$15,784.45	\$15,784.45	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$15,784.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,784.45	\$3,946.11	\$3,946.11
1940	1997	1	\$1,740.00	\$1,740.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$1,740.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,740.00	\$435.00	\$435.00
1940	1997	1	\$19,565.00	\$19,565.00	0.2	2004	0	\$0.00	\$0.00	\$0.00	\$19,565.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,565.00	\$4,891.25	\$4,891.25
1940	2003	1	\$15,563.65	\$15,563.65	0.2	2004	4	\$3,112.73	\$0.00	\$3,112.73	\$12,450.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,450.92	\$3,112.73	\$3,112.73
1941	1991	1	\$2,759.39	\$2,759.39	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$2,759.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,759.39	\$694.84	\$694.84
1941	1992	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1941	1992	3	\$1,513.33	\$4,540.00	0.1	2004	0	\$0.00	\$0.00	\$0.00	\$4,540.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,540.00	\$1,135.00	\$1,135.00
1942	1971	1	\$874.56	\$874.56	0.1	2004	0	\$0.00	\$874.56	\$0.00	\$874.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$874.56	\$218.64	\$218.64
1942	1972	2	\$82.07	\$164.14	0.1	2004	0	\$0.00	\$164.14	\$0.00	\$164.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$164.14	\$41.04	\$41.04

Borea College Electric Utility
Continuing Plant Records
June 30, 2004

Asset#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004-2005		2003-2004		2003-2004		2003-2004 Reserve Balance	6/30/2004 NRV
								Depreciation Expense	Reserve Balance	Adjustment Reserve Bal.	Retire. Loss	Retire. Loss	Retire. Loss		
1942	1974	1	\$597.30	\$597.30	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1942	1974	0	\$0.00	\$0.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1942	1975	1	\$1,274.00	\$1,274.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1942	1977	1	\$262.00	\$262.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1942	1979	1	\$2,441.20	\$2,441.20	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1942	1980	1	\$398.68	\$398.68	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1942	1982	1	\$1,196.05	\$1,196.05	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1942	1982	1	\$148.39	\$148.39	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1942	1987	1	\$3,360.43	\$3,360.43	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1942	1990	1	\$500.00	\$500.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1942	1991	1	\$3,239.50	\$3,239.50	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1942	1995	1	\$901.92	\$901.92	0	0	0	\$94.09	\$94.09	\$94.09	\$94.09	\$94.09	\$94.09	\$94.09	\$94.09
1942	1995	2	\$704.78	\$1,409.55	0	0	0	\$146.98	\$146.98	\$146.98	\$146.98	\$146.98	\$146.98	\$146.98	\$146.98
1942	1995	24	\$54.74	\$1,313.70	0	0	0	\$137.02	\$137.02	\$137.02	\$137.02	\$137.02	\$137.02	\$137.02	\$137.02
1942	1995	14	\$80.26	\$1,123.62	0	0	0	\$104.53	\$104.53	\$104.53	\$104.53	\$104.53	\$104.53	\$104.53	\$104.53
1942	1995	10	\$167.46	\$1,674.59	0	0	0	\$174.65	\$174.65	\$174.65	\$174.65	\$174.65	\$174.65	\$174.65	\$174.65
1942	1995	24	\$64.00	\$1,536.00	0	0	0	\$169.20	\$169.20	\$169.20	\$169.20	\$169.20	\$169.20	\$169.20	\$169.20
1942	1996	1	\$6,089.00	\$6,089.00	0	0	0	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
1943	1966	1	\$3,668.98	\$3,668.98	0	0	0	\$366.90	\$366.90	\$366.90	\$366.90	\$366.90	\$366.90	\$366.90	\$366.90
1943	1968	1	\$175.61	\$175.61	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1969	1	\$277.92	\$277.92	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1971	1	\$163.52	\$163.52	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1971	1	\$108.87	\$108.87	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1971	1	\$105.91	\$105.91	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1978	1	\$595.03	\$595.03	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1979	1	\$62.57	\$62.57	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1979	1	\$483.14	\$483.14	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1981	1	\$340.00	\$340.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1981	1	\$343.16	\$343.16	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1981	1	\$1,409.28	\$1,409.28	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1983	1	\$119.30	\$119.30	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1984	1	\$183.24	\$183.24	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1986	1	\$2,006.40	\$2,006.40	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1986	1	\$1,702.66	\$1,702.66	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1987	1	\$2,055.80	\$2,055.80	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1988	1	\$6,487.48	\$6,487.48	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1994	0	\$1,363.00	\$1,363.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	1997	1	\$2,643.00	\$2,643.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	2003	1	\$7,993.11	\$7,993.11	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1943	2004	1	\$2,795.00	\$2,795.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1944	1978	1	\$477.86	\$477.86	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1944	1980	1	\$287.00	\$287.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1944	1994	0	\$1,480.55	\$1,480.55	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1944	1996	1	\$2,814.56	\$2,814.56	0	0	0	\$281.46	\$281.46	\$281.46	\$281.46	\$281.46	\$281.46	\$281.46	\$281.46
1944	1999	1	\$2,795.00	\$2,795.00	0	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1944	1999	2	\$1,648.65	\$3,297.30	0	0	0	\$329.73	\$329.73	\$329.73	\$329.73	\$329.73	\$329.73	\$329.73	\$329.73

Berea College Electric Utility
Continuing Plant Records
June 30, 2004

Acct#	Year Booked	Qty	Unit Cost	Original Value	Depreciation Rate	Current Year	Years Remaining	2004-2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal	2003/2004 Retirements	2003/2004 Balance Prior Retir. Losses	2003/2004 Retirement on	2003/2004 Reserve Balance	6/30/2004 NPV
1944	#REC-4510K ROBO CRIMP TOOL	1	\$3,844.00	\$3,844.00	0.1	2004	8	\$384.40	\$384.40	\$384.40			\$768.80	\$0.00	\$768.80	\$1,075.20
1944	Greenlee Tamp W/Fittings	1	\$1,188.84	\$1,188.84	0.1	2004	10	\$118.88	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$1,188.84
1945	L63BB100-M BASE STATION	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$1,267.13	\$0.00		\$1,267.13	\$0.00	\$0.00	\$0.00	\$0.00
1945	MOTOROLA NO. 143JA3000AK	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$991.70	\$0.00		\$991.70	\$0.00	\$0.00	\$0.00	\$0.00
1945	PORTABLE UNITS MODEL NO. 1133	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$2,251.82	\$0.00		\$2,251.82	\$0.00	\$0.00	\$0.00	\$0.00
1945	RADIO SHACK MODEL 115-RH-5	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$25.10	\$0.00		\$25.10	\$0.00	\$0.00	\$0.00	\$0.00
1945	SAME AS ABOVE EXCEPT	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$991.70	\$0.00		\$991.70	\$0.00	\$0.00	\$0.00	\$0.00
1945	MOTOROLA NO. 143JA3000BK MI	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$1,188.00	\$0.00		\$1,188.00	\$0.00	\$0.00	\$0.00	\$0.00
1945	MOTOROLA DESK SET	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$79.00	\$0.00		\$79.00	\$0.00	\$0.00	\$0.00	\$0.00
1945	MODIFICATION TO BASE	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$487.58	\$0.00		\$544.50	(\$56.92)	(\$56.92)	\$0.00	\$0.00
1945	174FSG1930	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1945	MOTOROLA GP300 PORTABLES 1/2	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$1,180.00	\$0.00		\$1,180.00	\$0.00	\$0.00	\$0.00	\$0.00
1945	MOTOROLA MAXTRAC 300 RADIO	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$555.00	\$0.00		\$555.00	\$0.00	\$0.00	\$0.00	\$0.00
1945	SN. 174FSH1931	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1945	Sn. 428AS12417	0	\$0.00	\$0.00	0.1	2004	0	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1945	MOBILE D43MJA73A5	0	\$0.00	\$0.00	0.1	2004	1	\$64.18	\$453.32	\$57.50		\$575.00	(\$64.18)	(\$64.18)	\$0.00	\$0.00
1945	MOTOROLA PORTABLE P93VPC20	0	\$0.00	\$0.00	0.1	2004	1	\$139.52	\$985.48	\$125.00		\$1,230.00	(\$139.52)	(\$139.52)	\$0.00	\$0.00
1945	50% COMPLETE TRUNKING RADIO S	1	\$28,666.20	\$28,666.20	0.1	2004	7	\$2,866.62	\$5,733.25	\$2,866.62		\$8,599.87	\$8,599.87	\$0.00	\$8,599.87	\$20,066.33
1945	Relocate Radio System Repeater	1	\$9,678.00	\$9,678.00	0.1	2004	9	\$967.85	\$0.00	\$967.85		\$967.85	\$967.85	\$0.00	\$967.85	\$8,710.15

TOTAL

\$394,867.71	\$4,066,123.85	\$390,321.51	\$0.00	\$64,849.29	\$4,385,596.08	(\$6,406.91)	\$4,392,002.98	#####
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Berea College Electric Utility
Continuing Plant Records
June 30, 2004

Acct#	Year Booked	03/04 Depreciation Current Rate	Years Remaining	2004-2005 Depreciation Expense	2002/2003 Reserve Balance	2003/2004 Depreciation Expense	2003/2004 Adjustment Reserve Bal.	2003/2004 Retirements	2003/2004 Balance Prior Retire Losses	2003/2004 Loss on Retirement	2003/2004 Reserve Balance	6-30/2004 NBV
Total By Account Number												
1928	302	2.80%		\$39,030.57	\$458,330.48	\$39,030.57	\$0.00	\$0.00	\$497,361.05	\$0.00	\$497,361.04	\$1,092,154.14
1929	364	3.33%		\$71,470.44	\$593,540.83	\$68,914.23	\$0.00	\$4,773.21	\$657,681.84	(\$0.07)	\$657,681.92	\$1,538,504.03
1930	365	2.86%		\$45,162.57	\$623,258.61	\$46,532.20	\$0.00	\$30.40	\$669,760.41	\$0.00	\$669,760.41	\$873,095.27
1932	367	2.50%		\$61,504.53	\$344,600.36	\$59,359.28	\$0.00	\$450.05	\$403,509.49	(\$190.39)	\$403,699.88	\$2,077,017.43
1933	368	2.80%		\$86,246.54	\$703,188.38	\$84,260.14	\$0.00	\$6,925.26	\$780,523.66	(\$2,173.38)	\$782,696.44	\$2,155,680.16
1934	369	4.00%		\$15,707.45	\$350,495.14	\$15,392.84	\$0.00	\$1,142.65	\$264,745.33	\$0.00	\$264,745.33	\$224,448.55
1935	370	5.00%		\$17,342.40	\$326,458.98	\$17,252.69	\$0.00	\$0.00	\$343,711.65	\$0.00	\$343,711.65	\$185,380.81
1936	373	3.33%		\$12,492.53	\$80,656.35	\$11,661.92	\$0.00	\$1,678.40	\$90,639.87	(\$387.48)	\$91,227.35	\$284,175.54
1938	390	10.00%		\$22,595.86	\$157,452.67	\$21,873.44	\$0.00	\$0.00	\$179,325.51	\$0.00	\$179,325.51	\$42,885.72
1939	391	10.00%		\$11,629.84	\$149,056.92	\$14,504.18	\$0.00	\$38,773.78	\$124,757.32	(\$3,194.97)	\$127,982.30	\$44,623.91
1940	392	20.00%		\$3,112.73	\$295,775.93	\$3,112.73	\$0.00	\$0.00	\$298,888.66	\$0.00	\$298,888.66	\$12,450.92
1941	393	10.00%		\$0.00	\$7,299.39	\$0.00	\$0.00	\$0.00	\$7,299.39	\$0.00	\$7,299.39	\$0.00
1942	394	10.00%		\$1,707.05	\$27,694.38	\$1,762.84	\$0.00	\$176.59	\$29,190.63	\$0.00	\$29,190.63	\$2,893.98
1943	395	10.00%		\$1,343.11	\$19,341.11	\$1,211.63	\$0.00	\$0.00	\$20,552.74	\$0.00	\$20,552.74	\$10,861.26
1944	396	10.00%		\$1,393.97	\$6,876.17	\$1,435.86	\$0.00	\$0.00	\$8,312.03	\$0.00	\$8,312.03	\$7,873.08
1945	397	10.00%		\$4,038.12	\$16,189.08	\$4,016.97	\$0.00	\$10,898.95	\$9,307.10	(\$260.62)	\$9,567.72	\$28,776.48
1946				\$394,867.71	\$4,690,123.85	\$390,321.51	\$0.00	\$64,849.29	\$4,385,596.08	(\$6,406.91)	\$4,392,002.98	\$8,580,820.80

Monthly Charge: \$32,905.64

Exhibit "F"

Electric Utility Easements, Rights of Way and Other Interests in Real Property

To be supplied at closing.

Exhibit "G"

Electric System Accounts Receivable

The actual listing of electric system accounts receivable will be supplied at closing. The College's spreadsheet entitled "Utility Working Capital" is attached as Exhibit "C" and reflects the electric system accounts receivable as of June 30, 2004.

Exhibit "H"

Water Supply Contracts

RESOLUTION

WHEREAS, The Garrard County Water Association is a retailer of potable water in Garrard, Lincoln and Madison Counties and purchases its treated water from the City of Lancaster and because of expansion is now purchasing the production capacity of Lancaster.

WHEREAS, The Garrard County Water Association has many request from roads and areas in its service area to supply potable water service and funding has been acquired to expand the Association's distribution system dependent on the Association purchasing supplemental supplies of treated water from an additional source.

WHEREAS, The Association has found a willing seller of potable water, Berea College Utilities, and has negotiated a water purchase contract acceptable to both Berea College Utilities and the Association to purchase additional water supplies.

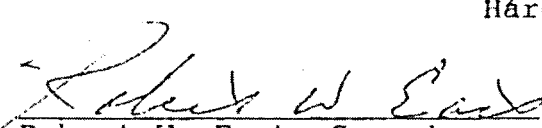
WHEREAS, The Association and Berea College utilities will enter into and execute said contract when the Public Service Commission has reviewed and approved that contract with rates as set or as may be changed from time to time by the Public Service Commission.

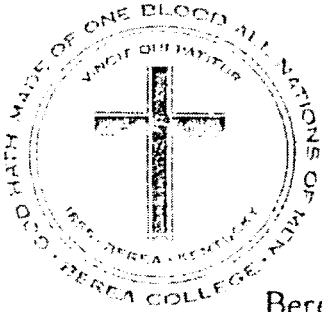
THEREFORE, it is the resolution of the directors of the Garrard County Water Association that the said water purchase contract be executed at the earliest opportunity by the president and/or secretary of the Association. Said action was approved by action of the Association's directors during their meeting of June 2, 1992 by motion of director Henry West whose motion was seconded by director Jenny Lynn Whittaker with all directors voting for the motion.


s/

Harold C. Ward, President

Attest:


Robert W. East, Secretary




BEREA COLLEGE

Berea, Kentucky 40404

RESOLUTION

Be it resolved by Berea College Water Utility that the Water Purchase Agreement dated August 3, 1992, between The Berea College Water Utility and the Garrard County Water Association, Inc., Lancaster, Kentucky is here by approved in all respects.



Vice President of Business
and Finance, Berea College

BC 00162

AGREEMENT

THIS AGREEMENT, made and entered into this third day of August, 19 92, by and between BEREA COLLEGE WATER UTILITY, a Department of Berea College, having its office at Berea College, C.P.O. 2337, Berea, Kentucky 40404 (hereinafter "Berea Utility"), and The Garrard County Water Association, Inc. a not for profit Water Association duly organized and existing under and by virtue of the laws of Kentucky, having an office at 315 Lexington Road (P.O. Box 670) Lancaster, Kentucky 40444 (hereinafter "the Association");

WITNESSETH:

WHEREAS, the Association has been formed for the purpose of supplying water for the inhabitants of its service area, (which is Garrard County and parts of Lincoln and Madison Counties) and wishes to purchase from Berea Utility water for resale by the Association to its customers, and

WHEREAS, Berea Utility is willing to sell water to the Association for resale by the Association to inhabitants of its service area, and

WHEREAS, the parties wish to enter into a Water Purchase Agreement, to effectuate such sale of water,

NOW, THEREFORE, in consideration of the mutual covenants herein, the parties hereby agree as follows:

1. Berea Utility agrees to sell to the Association, and the Association agrees to purchase from Berea Utility at the rates set forth in Exhibit A herein, as the same may change from time to time and as approved by the PUBLIC SERVICE COMMISSION OF KENTUCKY, 1,500 GALLONS of water per month, and such additional quantities of water as the Association may hereafter from time to time require; provided, however, that Berea Utility is not required by the terms of this Agreement to

PUBLIC SERVICE COMMISSION OF KENTUCKY
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BY: *[Signature]*
PUBLIC SERVICE COMMISSION MANAGER

provide the Association with more than 4,500,000 gallons of water per month (hereinafter referred to "maximum gallons per month"). Regardless of the quantities of water the Association requires, the Association will pay Berea Utility the cost of a minimum of 700,000 gallons of water per month. Thirty (30) days prior to the estimated date of completion of construction of the Association's water supply distribution system, the Association will notify Berea Utility in writing the date for the initial delivery of daily water service. Minimum bill requirement of this Agreement will become effective thirty (30) days from the date of initial delivery of daily water service.

2. Potable water meeting applicable purity standards as established by the Division of Water (Commonwealth of Kentucky Department of Environmental Protection) or as those standards may change from time to time will be furnished at the connection to the Berea Utility water mains at the location(s) set forth in Exhibit B herein;

3. The quantity of water so purchased from Berea Utility will not exceed 175 gallons per minute. In the event that the consumption limitations contained herein are exceeded, Berea Utility shall have the right, in addition to such remedies as may be otherwise provided, to place such consumption restrictive devices in its system as will regulate the Association's demands within the limitations contained herein, as to per minute consumption.

4. The Association has constructed and is maintaining within the Association's service area a system of water works for the purpose of supplying inhabitants of the Association's service area with water for domestic, farm and public purposes and that the Association shall have its water distribution system connected with existing water mains of Berea

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Utility at the delivery points referred to in Paragraph 2 above, each such connection to be a single meter connection with cubic feet meter registers.

5. The Association will furnish, install and satisfactorily place into service at its own expense at the point(s) of delivery, the necessary metering equipment including a meter house or pit, a check valve, meter isolation valves and required devices of standard type for properly measuring the quantities of water, in cubic feet, delivered by Berea Utility. At a minimum Berea Utility will test and/or calibrate such metering equipment as required by the applicable rules of the Public Service Commission of the Commonwealth of Kentucky. Additional test will be performed by Berea Utility upon request and/or complaint from the Association. If such additional test show the meter to be inaccurate Berea Utility will calibrate and/or replace said metering equipment. If such additional test show the metering equipment to be accurate then the Association will reimburse Berea Utility for all labor cost associated with testing said metering equipment. A meter registering not more than two percent (2%) above or below the test result shall be deemed accurate. The previous readings of any meter disclosed by test to be inaccurate shall be corrected for the six (6) months previous to such test in accordance with the percentage of inaccuracy found by such test. If any meter fails to register for any given period, the amount of water furnished during such period shall be deemed to be the amount of water delivered in the corresponding period immediately prior to the test, unless Berea Utility and the Association agree upon a different amount.

6. Berea Utility shall not be required to continually provide uniform flows or maintain constant pressures to the Association and that the

Association shall provide such elevated tanks or standpipes as may be necessary to provide adequate service to its customers; however, Berea Utility shall endeavor to maintain 70 pounds per square inch of pressure at the Association's service connections to Berea Utility's system under normal operating conditions.

7. The obligation of Berea Utility to supply water hereunder is further limited by the understanding that Berea Utility shall undertake to use reasonable care and diligence in order to prevent and avoid interruptions and fluctuations in the supply of water, but that it cannot and does not guarantee or warrant that such interruptions and fluctuations will not occur, or that because of emergencies due to breaks, leaks, defects, construction or necessary repairs in its facilities, or caused by fires, strikes, acts of God, other causes, there may not be periods during which the supply may be curtailed or interrupted. In the event of such interruptions or fluctuations, no liability of any nature shall be imposed upon Berea Utility.

Berea Utility agrees to notify the Association three (3) days in advance of any predictable interruption in service or reduction in pressure that would be caused by construction or scheduled maintenance and that temporary or partial failures to delivery water shall be corrected with all possible dispatch. Notification of all scheduled and unscheduled maintenance and system failures will be made by telephone so that the Association may temporarily modify its distribution system to maintain service to its customers.

8. Berea Utility does not by this Agreement undertake or contract that the service tendered through these connections shall include fire protection or sufficient quantities of water for fire extinguishment; the

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BY: Shirley H. [Signature]

Association is fully aware that if it or its customers desires fire protection or sufficient quantities of water for fire extinguishment, the Association must provide the same by the erection of elevated tanks, standpipes or ground storage with booster pumps for such service.

9. In the event any occurrence, condition or circumstance leads Berea Utility to request voluntary curtailment of consumption, or to impose mandatory curtailment of consumption, with respect to a specific classification of Berea Utility's own retail customers, or a segment thereof, the Association will make the same request for voluntary curtailment of consumption, or impose the same mandatory curtailment of consumption, upon the same classification of its retail customers, to the extent that retail customers of Berea Utility, or the effected segment thereof, and retail customers of the Association will be treated alike; and the Association will cooperate fully in taking the same character of enforcement action as Berea Utility takes with respect to any such request or mandate but within the parameters of the Association's Water Shortage Response Program as the same now exist or may hereafter be amended, attached hereto in Exhibit C and on file with the Division of Water and the Public Service Commission.

10. The Association agrees to pay to Berea Utility for water furnished under the terms of this Agreement in accordance with the rates established by Berea Utility and approved by the Public Service Commission of Kentucky. Attached hereto as Exhibit A is a copy of the current rates approved by the Public Service Commission of Kentucky. Berea Utility shall not increase its rates to the Association without obtaining approval of the Public Service Commission of the Commonwealth of Kentucky after instituting appropriate proceedings seeking approval of

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BY: [Signature]

any revision of its rate schedule. Berea Utility will furnish the Association no later than the third day of each month an itemized statement of the amount of water furnished to the Association during the preceding month. All statements rendered by Berea Utility to the Association for water furnished under this agreement shall be paid at the offices of Berea Utility within ten (10) days from the date rendered.

11. This Agreement is specifically made subject to the Rules; Regulations and Rates of Berea Utility, as approved by the Public Service Commission of Kentucky, as the same now exist or may hereafter be amended.

12. The Association shall on a continuing basis, forecast its water requirements from Berea Utility five (5) years in advance. The Association shall submit to Berea Utility the Association's forecast at least once every twelve (12) months, the date by which the Association shall submit its forecast to be determined by mutual agreement. Berea Utility shall plan and provide for forecasted increases in the Association's water requirements, to the extent said forecast does not exceed the maximum gallons per month referred to above in Paragraph 1, giving consideration to Berea Utility's and the Association's forecast. Berea Utility shall submit to the Association at least once every twelve (12) months the forecast Berea Utility uses to plan for the Association's water requirements, the date by which the Berea Utility shall submit its forecast to be determined by mutual agreement.

13. If after the Association submits its annual updated forecast to Berea Utility the Association anticipates or plans increase in its water requirements from Berea Utility, that significantly increase the Association's forecast, the Association shall

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BY: Chau Della
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notify Berea Utility In writing. The Association's written notification shall contain adequate information to allow Berea Utility to determine if the increased water requirement will affect its operations. Berea Utility will determine the lead time necessary to supply the additional water requirement and will notify the Association of the date the additional water will be available. Significantly Increase, as used in this paragraph will be defined as twenty-five percent (25%) of the forecasted water requirement for a single year.

14. The Association covenants to indemnify and hold harmless Berea Utility for any and all liability against claims, liens, demands, causes of action and obligations that might be asserted against Berea Utility by reason of any of the activities of the Association or its agents or employees in connection with the use of water or facilities of Berea Utility. The Association agrees to reimburse Berea Utility for all cost and expenses including court costs and attorney's fees which it incurs in enforcing this covenant to indemnify.

15. This Agreement shall be for a period of twelve (12) years, with options to renew the same thereafter for three (3) additional terms of ten (10) years. Said option must be exercised by the Association no later than thirty (30) days prior to the termination of this Agreement.

16. Neither this Agreement nor any right or obligation of the Association hereunder is assignable by the Association, in whole or in part or voluntarily or involuntarily, without the prior written consent of Berea Utility; provided, however, that consent shall not be required for assignment to a bona fide purchaser of the Association's water distribution system and business, if the purchaser (a) thereafter continues to own and operate such system and business; (b) ^{IN PURSUANCE TO 807 KAR 5.011, SECTION 9 (1)} ^{ACCEPTS SUCH ASSIGNMENT} ^{AS A} ^{MEMBER} ^{OF THE} ^{PUBLIC SERVICE COMMISSION} ^{OF KENTUCKY} ^{EFFECTIVE} ^{JULY 18 1992}

assignment; and (c) agrees with Berea Utility to the terms, provisions and conditions hereof.

17. Subject to the terms and conditions of this Agreement, this Agreement shall extend to and be binding upon the successors, heirs and assigns of the parties hereto.

18. That the construction of the water supply distribution system by the Purchaser is being financed by a loan made or insured by, and/or a grant from, the United States of America, acting through the Farmers Home Administration of the United States Department of Agriculture, and the provisions hereof pertaining to the undertakings of the Association are conditioned upon the approval, in writing, of the State Director of the Farmers Home Administration.

19. This Agreement shall be effective when approved by the Public Service Commission of the Commonwealth of Kentucky and the State Director of the Farmers Home Administration.

20. Provisions of this contract may be modified or altered by mutual agreement of the Association and Berea Utility.

IN WITNESS WHEREOF, the parties have caused their corporate signatures to be affixed hereto by their duly authorized officer.

BEREA COLLEGE WATER UTILITY

ATTEST

Michael Eulich

BY: Mike Belknap

THE GARRARD COUNTY WATER SERVICE COMMISSION
ASSOCIATION, INC. OF KENTUCKY
EFFECTIVE

ATTEST

Robert W. Eads

BY: Robert W. Eads JUN 18 1992

PURSUANT TO 807 KAR 5:011,
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BY: Chau Helle
PUBLIC SERVICE COMMISSION MANAGER

For: Berea, Kentucky and Vach
Community, Town or Cit
P.S.C. NO. 4
6th Revised SHEET NO: 7
CANCELLING 7th Revised
SHEET NO. 7&8

BEEBA COLLEGE WATER UTILITY DEPARTMENT
Name of Issuing Corporation

WHOLESALE SERVICE CLASS 6

- (a) Applicable: To all customers in the City of Berea, Kentucky, and contiguous territory thereto.
- (b) Availability of Service: Water service to water districts purchased for resale.
- (c) Rates: (Monthly) Per 1000 gallons

All water sales	\$1.95	per 1,000 gallons
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- (d) Late Payment Charge: 10% will be added if bill is not paid by the 10th day after billing date.
- (e) Special Rule:
 - (1) The standard rules and regulations of the utility shall apply.
 - (2) Reconnect charges shall be \$10.00.
 - (3) If account is not paid before the 27th day after date of mailing the monthly bill, services may be discontinued in accordance with the rules and regulations of the Berea College Water Utility and the Public Service Commission.
 - (4) There shall be added to the customers bill as a separate item an amount equal to the proportionate part of any license, occupation, franchise or other similar fee or tax now or hereafter imposed upon Berea College Water Utility by local taxing authorities whether imposed by ordinance, franchise or otherwise, and which fee or tax is based upon the percentage of the gross receipts, net receipts or revenues from the sale of services rendered by Berea College Water Utility to the customer.

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NOV 19 1990

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

BY: Sharon Seltzer
PUBLIC SERVICE COMMISSION MANAGER

DATE OF ISSUE DECEMBER 10, 1990
MONTH DAY YEAR

DATE EFFECTIVE NOVEMBER 19, 1990
MONTH DAY YEAR

ISSUED BY Mike Baird
NAME OF OFFICER

CPO 2337, Berea, KY 40403
ADDRESS

ISSUED BY AUTHORITY OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY

CASE NO: 90-052

DATED: NOVEMBER 19, 1990

PURSUANT TO 807 KAR 5:011,
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BY: Sharon Seltzer
PUBLIC SERVICE COMMISSION MANAGER

Meter Location(s)

1. Northwest corner of intersection of Kentucky 21 and Dogwood Drive.

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EFFECTIVE

JUL 18 1992

PURSUANT TO 807 KAR 5.01
SECTION 9 (1)

BY: *Sharon Hallett*

BC 00172



WATER SHORTAGE RESPONSE PROGRAM

of the

GARRARD COUNTY WATER ASSOCIATION, INC.
315 Lexington Road
Lancaster, KY 40444

The Water Shortage Response Program of this utility shall be an adaptation of the suggested program issued by the Division of Water, Department for Environmental Protection. The program shall consist of four phases. Those four phases are: (a) advisory phase, (b) alert phase, (c) emergency phase, and (d) water rationing.

The Water Shortage Response Program of this utility shall classify water uses into three categories, those categories are: (a) essential water uses, (b) socially and economically important uses, and (c) non-essential uses.

It shall be the intent of this utility to serve the water needs of its customers as long as that remains a viable possibility. However, if and when all of the water requirements of its customers cannot be met, it shall be the responsibility of this utility to require of its customers a curtailment in use so that a reasonable water supply may be maintained to meet essential uses to sustain human life and animal life where possible.

Explanation of Phases of the Water Shortage
Response Program of the
Garrard County Water Association, Inc.

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Advisory Phase - The advisory phase shall be initiated when our supplier determines that stream flows are well below normal. This phase shall remain in effect until stream flows return to normal.

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BY: *Shawn Miller*

ie. when demand is less than 10 percent of stream flow for a four week period.

Alert Phase - The alert phase shall begin when our supplier determines that stream flow is much below historically normal stream flow or when demand is 40 to 65 percent of stream flow. Once in effect the alert will not be removed until demand is less than 40 percent of stream flow for a four week period.

Emergency Phase - The emergency phase shall begin when our supplier determines that demand is 60 to 75 percent of stream flow. The emergency phase shall stay in effect until demand is less than 65 percent of flow for a four week period.

Rationing Phase - The rationing phase shall begin when our supplier determines that demand is 75 percent or more of stream flow. Once in effect rationing shall continue until demand has been less than 75 percent of stream flow for a four week period or until a major rain event should occur and precipitate a much larger stream flow.

(Note: The Garrard County Water Association purchases water from the City of Lancaster. Determination of stream flows, etc. shall be made by Lancaster and forwarded to the Association and the Water Shortage Management Task Force for their evaluation of the water shortage situation.)

EXPLANATION OF WATER USE CATAGORIES

Essential Water Uses:

The following usos of water, listed by site or user type, are essential.

Domestic:

*water necessary to sustain human life and the lives of domestic pets, and to maintain minimum standards of hygiene and sanitation.

Health Care Facilities:

*patient care and rehabilitation.

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JUL 18 1992

PURSUANT TO 807 KAR 5.011,
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BY: *Shawn Latta*

Water Hauling:

- *sales for domestic use where not reasonably available elsewhere.

Public Use:

- *firefighting,
- *health and public protection purposes, as specifically approved by health officials.

Socially or Economically Important Uses of Water:

The following uses of water listed by site or user type, are socially or economically important.

Domestic:

- *personal, in-house water use including kitchen, bathroom and laundry.

Water Hauling:

- *non-domestic, when other sources are not reasonably available elsewhere.

Commercial and Civic Use:

- *commercial car and truck washes,
- *laundromats,
- *restaurants, clubs and eating places,
- *schools, churches, motels/hotels and similar commercial establishments.

Outdoor Non-Commercial Watering:

- *minimal watering of vegetable gardens,
- *minimal watering of trees where necessary for their survival.

Outdoor Commercial or Public Watering (using conservation methods and when other sources of water are not available or feasible to use):

- *maintenance of livestock, except water may not be run or hauled to any open, earthen reservoir such as a pond, pool, or spring,
- *watering by arboretums and public gardens of national, state, regional or community significance where necessary to preserve specimens,
- *watering by commercial nurseries where necessary to maintain stock,
- *watering where necessary to establish or maintain revegetation or landscape plantings required pursuant to law or regulation,
- *watering of woody plants where necessary to preserve them,
- *minimal watering of golf course greens,
- *spraying of crops to control insects or to apply growth regulators.

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Recreational:

*operation of municipal swimming pools and residential pools that serve more than 25 dwelling units.

Air Conditioning:

*refilling for startup at the beginning of the cooling season,
*makeup of water during the cooling season,
*refilling specifically approved by health officials and the municipal governing body, where the system has been drained for health protection or repair services.

Non-Essential:

Any waste of water is non-essential. The following uses of water, listed by site or user type, are also non-essential.

Public Use:

*use of fire hydrants, including use of sprinkler caps, testing fire apparatus and fire department drills,
*flushing of sewers and hydrants except as needed to ensure public health and safety as approved by health officials.

Commercial and Civic Use:

*serving water in restaurants, clubs, or eating places, except by customer request,
*failure to repair a controllable leak,
*increasing water levels in scenic and recreational ponds and lakes, except as necessary to support fish and wildlife.

Ornamental Purposes:

*fountains, reflecting pools and artificial waterfalls.

Outdoor Watering:

*use of water for dirt control or compaction,
*watering of annual or non-woody plants (other than vegetable gardens) lawns, parks, golf course fairways, playing fields and other recreational areas,
*washing sidewalks, walkways, driveways, parking lots, tennis courts or other hard-surface areas,
*washing down buildings or structures for purposes other than immediate fire protection,
*flushing gutters or permitting water to run or accumulate in gutter or street.

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Outdoor Commercial or Public Watering:

*expanding nursery facilities, placing new irrigated agricultural land in production, or planting of landscaping except when approved by a site design review process,

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- *use of water for dirt control of compaction,
- *watering of lawns, parks, golf course fairways, playing fields and other recreational areas,
- *washing sidewalks, walkways, driveways, parking lots, tennis courts or other hard-surface areas,
- *washing down buildings or structures for purposes other than immediate fire protection,
- *flushing gutters or permitting water to run or accumulate in any gutter or street,
- *filling or re-filling of residential swimming pools.

Non-Commercial Washing of Motor and Other Vehicles:

Measures to be Taken by the Garrard County Water Association During the Four Phases of its Water Shortage Response Program

Advisory Phase:

Convene the Water Shortage Management Task Force:

- *set conservation goals and prepare for decreasing supply,
- *monitor and evaluate all drought-related activities.

Issue Water Shortage Advisory:

- *enact local water shortage response ordinance.

Monitor Supply/Demand Situation.

Develop Public Education Strategy for Current and Potential Shortage:

- *notify public of potential problem,
- *request voluntary conservation for all water use but especially for non-essential use.

Alert Phase:

Convene the Water Shortage Management Task Force:

- *set conservation goals and prepare for decreasing supply,
- *monitor all drought-related activities, including enforcement of the non-essential use ban.

Continue to Monitor Supply/Demand Situation.

Issue Water Shortage Alert Declaration:

- *ban all non-essential water uses.

Develop Public Education Strategy for Current and Potential Shortage:

- *notify public of Alert Declaration,
- *request voluntary conservation for all water use, but especially for socially or economically important uses,
- *non-essential uses are banned.

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EFFECTIVE:

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BY: *Cheryl L. ...*
PUBLIC SERVICE COMMISSION

Emergency Phase:

Continue to Monitor Supply/Demand Situation.

Issue Water Shortage Emergency Declaration:

- *ban all non-essential water use,
- *restrict socially and economically important water uses.

Socially or Economically Important Water Uses Will be Restricted

to the Following:

Domestic:

*personal, in-house water use including kitchen, bathroom and laundry.

Water Hauling:

*only for human consumption or maintenance of livestock or the control of insects on crops.

Commercial and Civic Use:

*laundromats, restaurants, clubs and eating places, schools, churches, motel/hotels and similar commercial establishments.

Outdoor Non-Commercial Watering:

*minimal watering of trees where necessary for their survival.

Outdoor Commercial or Public Watering (using conservation methods and when other sources of water are not available or feasible to use):

- *maintenance of livestock, except water may not be run or hauled to any open, earthen reservoir such as a pond, pool, or spring,
- *watering by arboretums and public gardens of national, state, regional or community significance where necessary to preserve specimens,
- *watering by commercial nurseries where necessary to maintain stock,
- *watering where necessary to establish or maintain revegetation or landscape planting required pursuant to law or regulation,
- *watering of woody plants where necessary to preserve them,
- *spraying of crops to control insects or to apply growth regulations

Recreational:

*operation of municipal swimming pools and residential swimming pools that serve more than 25 dwelling units.

Air Conditioning:

*refilling for startup at the beginning of the cooling season.

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OF KENTUCKY

JUL 18 1992

PURSUANT TO 807 KAR 5.011,
SECTION 9 (1)

BY: Cheryl L. [Signature]
DIRECTOR

*makeup of water during the cooling season,
*refilling specifically approved by health officials where the system has been drained for health protection or repair services.

Impose a Drought Surcharge of \$3.00 Per Thousand or Portion Thereof on all Water Used (both metered and bulk sales).

Develop Public Education Strategy for Current and Potential Shortage:

- *notify public of the emergency declaration,
- *request voluntary conservation for essential water use,
- *non-essential uses are banned and socially or economically important water uses are restricted,
- *set a conservation goal of an immediate 25 percent reduction in water use,
- *inform customers of drought surcharge.

Convene the Water Shortage Management Task Force:

- *set conservation goals and prepare for decreasing supply,
- *monitor and evaluate all drought-related activities.

Rationing Phase:

Continue to Monitor Supply/Demand Situation.

Convene the Water Shortage Management Task Force:

- *set conservation goals and prepare for decreasing supply,
- *monitor and evaluate all shortage-related activities, especially enforcement of designated allocations.

Develop Public Education Strategy for Current and Potential Shortage:

- *notify public of the rationing declaration,
- *emphasize the necessity and attainability of the 25 percent further reduction goal under current conditions,
- *notify customers of their rationing quota based on 50 percent of their average use during April and May 1988.

Institute Mandatory Allocation:

- *ban all non-essential and socially and economically important water uses except the maintenance of livestock,
- *restrict essential water uses to the following:

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domestic: water necessary to sustain human life and the lives of domestic pets, and to maintain minimum standards of hygiene and sanitation.

health care facilities: patient care and rehabilitation

water hauling: close public loading stations.

public use: firefighting, health and public protection

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By *[Signature]*
PUBLIC SERVICE COMMISSION MANAGER

BC 00180

purposes, as specifically approved by health officials.

Institute an Excess Use Charge to be Applied to Any Water Use Above Their Allocation. The excess use charge shall be applied as follows:

<u>Excess Usage Per Month</u>	<u>Charge for Excess</u>
First 2,000 gallons or portion thereof	\$7.00 per 1,000 gallons or portion thereof
Each 1,000 gallons, or portion thereof, thereafter	\$15.00

*any monies collected through excess-use charges shall not be accounted for as income, but shall be placed in a reserve account that is dedicated to addressing water shortage problems and water conservation initiatives.

In Addition to the Excess-Use Charge, Non-Compliance With the Water Rationing Provisions Will Result in the Following:

*for the first excess use, a warning of possible discontinuation shall be issued to the customer,

*for the second or subsequent excess use, service to the customer may be interrupted or shut off for a period not to exceed 48 hours.

*if termination of any service becomes necessary there will be a \$30.00 reconnection fee for the first violation. The reconnection fee for the second violation shall be \$200.00 and \$300.00 for each additional violation.

*any violator who is found to have tampered with any of the utilities metering equipment or locking devices will be prosecuted under the Kentucky Revised Statute and/or have his or her service permanently removed.

Meter Reading Schedules Will be Altered to Assure Adequate Monitoring of Compliance With This Regulation.

Any Customer or Other Person Aggrieved by a Decision or Action Imposing an Excess-Use Charge or Other Remedy for Non-Compliance With the Requirements of This Ordinance May Proceed in Accordance With the Following Provisions:

*the Association shall adopt procedures which provide an opportunity for the customer or aggrieved party to rebut the finding of a violation, or provide evidence of circumstances beyond the customer's control which resulted in the violation, (a record of evidence regarding disputed violations shall be kept, PUBLIC SERVICE COMMISSION OF KENTUCKY shall notice of the Association's final decision and action in accordance with established procedures be provided to the customer or aggrieved party). EFFECTIVE

*any person aggrieved by the final decision or action of the utility may file a complaint with the Public Service Commission in accordance with established procedures.

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PURSUANT TO 807 KAR 5.011,
SECTION 9 (1)

BY: Sharon Latta
PUBLIC SERVICE COMMISSION MANAGER

RWL K JHC



United States
Department of
Agriculture
Berea Address

Office of
General
Council

Suite 1015
401 West Peachtree Street
Atlanta, Georgia 30365

May 18, 1992

In Reply Refer To:
EMHA-KY-91-33

Ms. Mary Ann Baron
State Director
Farmers Home Administration
Lexington, Kentucky

Dear Ms. Baron:

Subject: Garrard County Water Association, Inc.
Garrard County, Kentucky
Water Purchase Contract

Enclosed please find proposed contract between the above and
Berea College Water Utility, as seller.

As stated in the submittal correspondence, the contract is for a
secondary source of water for the corporation. Subject to public
service commission approval, the contract has been
administratively approved with the initial term of twelve years
and the provision for three renewals of ten years each as
specified in Item 15 of the draft being resolved as satisfactory
under EMHA Instructions 1942.10(E).

Upon proper execution of the contract, the docket is to contain a
copy thereof, together with applicable approval by the PSC and
certified copies of brief resolutions by the two entities
approving and authorizing its execution.

Should there be further questions concerning the above, please
advise.

Sincerely,

DONALD R. KRONENBERGER, JR.
Regional Attorney

Paul T. Collier
Paul T. Collier
Assistant Regional Attorney

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

Enclosures

JUL 18 1992

PTC/wgc

PURSUANT TO 807 KAR 5:011,
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BY: *Shirley Deller*
PUBLIC SERVICE COMMISSION MANAGER

BC 00182

Amendment No. 1

The water purchase Agreement dated August 3, 1992 by and between BEREA COLLEGE WATER UTILITY, a Department of Berea College, having its office at Berea College, C.P.O. 2337, Berea, Kentucky 40404 (hereinafter "Berea Utility"), and The Garrard County Water Association, Inc. a not for profit Water Association duly organized and existing under and by virtue of the laws of Kentucky, having an office at 315 Lexington Road (P.O. Box 670) Lancaster, Kentucky 40444 (hereinafter "the Association") herein is amended.

Section 15 is amended to extend the contract period for an additional five (5) years. The admendment will enable the Association to meet FmHA loan requirements, to secure an loan for distribution system improvements.

Berea Utility and the Association being in mutual agreement hereby modify the first sentence in Section 15 to read " This Agreement shall be for a period of twelve (12) years, with options to renew the same thereafter for three (3) additional terms of ten (10) years and one (1) additional term of five (5) years."

IN WITNESS WHEREOF, the parties have caused their corporate signatures to be affixed hereto by their duly authorized officer.

EFFECTIVE DATE April 20, 1995

BEREA COLLEGE WATER UTILITY

ATTEST

Sarah Bottwin

BY:

M. Bethune

THE GARRARD COUNTY WATER ASSOCIATION, INC.

ATTEST

Robert W. Eads

BY:

R. A. C. Ward

Garrard County Water Association, Inc.

P.O. BOX 670 315 LEXINGTON ROAD

LANCASTER, KY 40444-0670

(859) 792-4501 TTY: 800-648-6056

FAX: (859) 792-1671

June 21, 2004

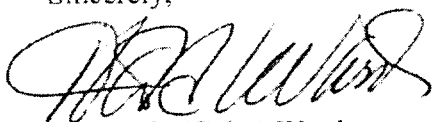
Mr. Michael Eirick, Operations Manager
Berea College Utilities
CPO 2207
Berea, KY 40404

Dear Mr. Eirick:

A review of our records indicates that the Association's water purchase contract with Berea College will have its twelfth anniversary in August of this year. The terms of said contract allows the Association three additional ten year water purchase terms. Therefore, be advised that the Association wishes to extend the water purchase contract for an additional ten years to August 3, 2014.

If Berea College should want additional documentation of the Association's intent, please advise.

Sincerely,



Harold C. (Coby) Ward
President/Executive Director

WATER PURCHASE CONTRACT

This contract for the sale and purchase of water is entered into as of the 28th day of December, 1987, between the Berea College Water Utility, Berea, Kentucky 40404 hereinafter referred to as the "Seller" and the Southern Madison Water District, Berea, Kentucky 40403 hereinafter referred to as the "Purchaser".

WITNESSETH:

Whereas, the Purchaser is organized and established under the provisions of KRS Chapter 74, of the Code of N/A, for the purpose of constructing and operating a water supply distribution system serving water users within the area described in plans now on file in the office of the Purchaser and to accomplish this purpose, the Purchaser will require a supply of treated water, and

Whereas, the Seller owns and operates a water supply distribution system with a capacity currently capable of serving the present customers of the Seller's system and the estimated number of water users to be served by the said Purchaser as shown in the plans of the system now on file in the office of the Purchaser, and

Whereas, the sale of water to the Purchaser in accordance with the provisions of the offer by letter of intent dated June 17, 1968, was approved, and the execution of this contract carrying out the said letter of intent by the Karl E. Warming, Business Vice President, and attested by the Secretary, was duly authorized:

Now, therefore, in consideration of the foregoing and the mutual agreements hereinafter set forth,

PUBLIC SERVICE CORPORATION

OF KENTUCKY

SEP 10 1987

PUBLIC SERVICE CORPORATION

By: [Signature]

A. The Seller Agrees:

1. (Quality and quantity) To furnish the Purchaser at the points of delivery hereinafter specified, during the term of this contract or any renewal or extension thereof, potable treated water meeting applicable purity standard of the Bureau of Health, Department for Human Resources, Commonwealth of Kentucky, in such quantity as may be required by the Purchaser not to exceed ten million (10,000,000) gallons per month. The parties further agree that the quantity of water to be furnished by Seller and purchased by Purchaser as set forth herein shall be reviewed on an annual basis during the term of the original contract or any renewal or extension thereof.
2. (Point of Delivery and Pressure) That water will be furnished at a reasonably constant pressure calculated at Thirty (30) psi from an existing supply at points located as shown in specifications and plans of Southern Madison Water District. If a greater pressure than that normally available at the point of delivery is required by the Purchaser, the cost of providing such greater pressure shall be borne by the Purchaser. Emergency failures of pressure or supply due to main supply line breaks, power failure, flood, fire and use of water to fight fire, earthquake or other catastrophe shall excuse the Seller from this provision for such reasonable period of time as may be necessary to restore service.
3. (Billing Procedure) To furnish the Purchaser at the above address not later than the Third (3rd) day of each month, with an itemized statement of the amount of water furnished the Purchaser during the preceding month.



H.A.W.
D.W.Z.
JD 5/20/85

RHB

4. As provided in C.³ hereof, provisions of this contract pertaining to schedules of rates after the initial two-year period are subject to modification at the end of each two-year period and are at all times subject to any changes in rates or conditions ordered or approved by the Public Service Commission of Kentucky, or any other regulatory agency that may in the future have the authority to regulate rates charged by the Seller.

B. The Purchaser Agrees:

1. (Rates and Payment Date) To pay the Seller, no later than the 10th day of each month, for water delivered in accordance with the P.S.C. approved schedule of rates: P.S.C. No. 4, Original Sheet No. 6, dated November 25, 1982.

B.1. A - At the P.S.C. approved rate per 1,000 gallons based on combined total of all Master Meters.

B.1. B - See Attached Sheet.

2. (Metering Equipment) To furnish, install, operate and maintain at its own expense at all points of delivery, the necessary metering equipment including a meter house or pit and required devices of standard type for properly measuring the quantities of water delivered by the Seller, and to calibrate such metering equipment whenever requested by the Seller but not more frequently than once every twelve months, and according to the applicable rules of the Public Service Commission of Kentucky. A meter registering not more than two percent (2%) above or below the test result shall be deemed accurate. The previous readings

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MAY 1987

UNRECORDED COPY

B. Jones

of any meter disclosed by test to be inaccurate shall be corrected for the three months previous to such test in accordance with the percentage of inaccuracy found by such tests. If any meter fails to register for any period the amount of water furnished during such period shall be deemed to be the amount of water delivered in the corresponding period immediately prior to the failure unless Seller and Purchaser shall agree upon a different amount.

3. The Purchaser Agrees - in the event overlapping facilities are installed, the Seller may as deemed necessary for the purpose of establishing loop feed to its system to boost pressure, tap, and install crossover lines between the two systems, (at the expense of the Seller) in all such instances all water diverted from the Purchaser's System will be metered and the Purchaser credited for these quantities of each current months billing at same time.
4. The Purchaser covenants to indemnify the Seller against any claim for property damage or personal injury actions, including death actions, that might be brought against the Seller by reason of any of the activities of the Purchaser or its employees in connection with the use of water or facilities of Berea College, and further covenants that Seller shall not be liable to Purchaser for any failure of service or pressure resulting from occurrences beyond the control of the Seller.

"C. It is further mutually agreed between the Seller and the Purchaser as follows:

1. (Term of Contract) That this contract shall extend for a term of Forty (40) years from the date of this Water Purchase Contract and thereafter may be renewed or extended for a period of Twenty (20) years on reasonable terms and conditions unless sooner terminated pursuant to the provisions of C.9."
2. (Failure to Deliver) That the Seller will, at all times, operate and maintain its system in an efficient manner and will take such action as may be necessary to furnish the Purchaser with quantities of water required by the Purchaser. Temporary or partial failures to deliver water shall be remedied with all possible dispatch. In the event of an extended shortage of water, or the supply of water available to the Seller is otherwise diminished over an extended period of time, the supply of water to Purchaser's consumers shall be reduced or diminished in the same ratio or proportion as the supply to Seller's consumers.

WATER SERVICE COMMISSION
 DEPARTMENT OF PUBLIC UTILITIES
 COLUMBUS, OHIO

SEP 22 1987

UNSUBMITTED FOR RECORD

Boynes

3. (Modification of Contract) That the provisions of this initial contract pertaining to the schedule of rates to be paid by the Purchaser for water delivered are subject to modification at the end of every two year period. Other provisions of this contract may be modified or altered by mutual agreement.
4. (Regulatory Agencies) That this contract is subject to such rules, regulations, or laws as may be applicable to similar agreements in this State and the Seller and Purchaser will collaborate in obtaining such permits, certificates, or the like, as may be required to comply therewith.
5. (Miscellaneous) That the construction of the water supply distribution system by the Purchaser is being financed by a loan made or insured by, and/or a grant from, the United States of America, acting through the Farmers Home Administration of the United States Department of Agriculture, and the provisions hereof pertaining to the undertakings of the Purchaser are conditioned upon the approval, in writing, of the State Director of the Farmers Home Administration.
6. (Successor to the Purchaser) That in the event of any occurrence rendering the Purchaser incapable of performing under this contract, any successor of the Purchaser, whether the result of legal process, assignment, or otherwise, shall succeed to the rights of the Purchaser hereunder.

USING SECTION 1917. As provided in C.7 the water system of Purchaser is being financed by a loan and/or grant from the United States of America acting through the Farmers Home Administration of the United States Department of Agriculture. Notwithstanding other provisions hereof, this contract shall terminate when all obligations of Purchaser to pay such loan are discharged. Thereafter, Seller and Purchaser agree to negotiate in good faith to arrive at an extension of the services supplied by Seller to Purchaser based upon reasonable rates and conditions.

SEP 10 1987
PURSU
BY B. Jones

7A. This Water Purchase Contract supersedes the Water Purchase Contract between the parties dated May 15, 1969; the Amendment to Water Contract, dated July 7, 1969; and, the Second Amendment to Water Purchase Contract, dated June 25, 1981.

8. This contract is binding on the Seller's successors and assigns. In Witness whereof, the parties hereto, acting under authority of their respective governing bodies, have caused this contract to be duly executed in Eight (8) counterparts, each of which shall constitute an original.

Seller: BERA COLLEGE WATER UTILITY

Attest:

Louther M Atwater
Title Notary Public

By Robert H Barnett
Title Business Vice President

Purchaser: SOUTHERN MADISON WATER DISTRICT

Attest:

Lila Bellando
Title Secretary

By Hubert W. Lunsford
Title Chairman

This contract is approved on behalf of the Farmers Home Administration this 11 day of December 1985.

PUBLIC SERVICE COMMISSION
OFFICE OF THE CLERK
COLUMBIA, MISSISSIPPI

SEP 22 1987

RECEIVED

B. Jones

By James A. Little
Title Community & Business Programs Specialist

BC 00155

B.1.B

FOR Berea, Kentucky and vicinity

P.S.C. Ky. No. 4

original Sheet No. 6

Cancelling P.S.C. Ky. No. 3

4th. Revised Sheet No. 2

BEREA COLLEGE WATER UTILITY
A Department of Berea College
(Name of Issuing Corporation)

CLASSIFICATION OF SERVICE

Wholesale - Class 6

RATE

(a) APPLICABLE: To Berea, Kentucky and Vicinity

(b) AVAILABILITY OF SERVICE: Available for all purposes.

(c) RATE: (Monthly)

All wholesale water sales Per 1,000 gallons \$ 1.15

(d) DELAYED PAYMENT CHARGE: 10% will be added if bill is not paid by the 10th day after billing date

(e) SPECIAL RULES:

If account is not paid before the 27th day after date of mailing the monthly bill, services may be discontinued in accordance with the rules of the Public Service Commission of Kentucky and an extra charge of \$10.00 will be made before service is restored.

PUBLIC SERVICE COMMISSION

OFFICE

SEP 24 1982

PUBLIC SERVICE COMMISSION

BY: *[Signature]*

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

NOV 24 1982

PURSUANT TO KY KAR 5:011
SECTION 9(1)

[Signature]

BC 00156

DATE OF ISSUE Dec. 24 1982
Month Day Year

DATE EFFECTIVE Nov. 25 1982
Month Day Year

ISSUED BY *Karl E. Warming* Business Vice-President, Berea, Kentucky
Name of Officer Title Address

RESOLUTION

The Southern Madison Water District, at a meeting on December 28, 1984, approved the following Resolution:

Resolve that the Southern Madison Water District enter into a Water Purchase Contract Agreement with Berea College Water Utility for the purchase of water in order to serve the present customers of the Southern Madison Water District.

Be it further resolved that at a meeting of the Southern Madison Water District on May 20, 1985, a correction was made to the Water Purchase Contract Agreement, a copy of which is attached hereto.

Hubert W. Lumpford

CHAIRMAN, SOUTHERN MADISON WATER
DISTRICT 11-12-85

Lila Bellando

SECRETARY, SOUTHERN MADISON WATER
DISTRICT

PUBLIC SERVICE COMMISSION

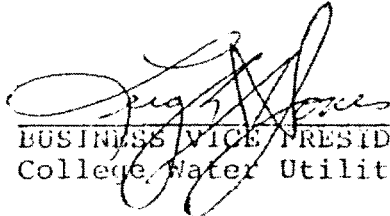
SEP 11 1987

PURSUANT TO PUBLIC SERVICE COMMISSION

BY *B. J. ...*

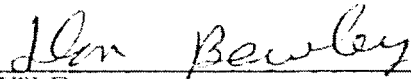
RESOLUTION

Be it resolved by the Berea College Water Utility that a Water Purchase Contract dated December 28, 1984, between the Berea College Water Utility and the Southern Madison Water District, Berea, Kentucky, and a correction made to certain language of said Water Purchase Contract initialed on May 20, 1985, is hereby approved in all respects.


BUSINESS VICE PRESIDENT, Berea
College Water Utility

11-15-85

ATTEST:


TITLE
UTILITIES ADMINISTRATOR

MISC3-S/1jr

BC 00158

RECEIVED

NOV 15 1985

PAID

BY 

Berea College



OFFICE OF THE BUSINESS VICE PRESIDENT
TELEPHONE (606) 286-6111

Berea, Kentucky 40403

June 17, 1968

Southern Madison Water District
Berea
Kentucky 40403

Attention: Mr. Frederick G. Williams, Attorney at Law

Gentlemen:

Berea College Waterworks will provide water to your Water District at a flat rate of forty (40) cents per thousand gallons, contingent upon approval of this special low rate by the Public Service Commission of Kentucky and mutual agreement by both the College Waterworks and the Water District of all other aspects of the contract provisions.

Yours very truly,

Karl E. Warming
Business Vice President

KEW:da

PUBLIC SERVICE COMMISSION

JUN 18 1968

PUBLIC SERVICE COMMISSION

BC 00159

Exhibit "T"

Water System Obligations

The actual listing of water system obligations will be supplied at closing. College's spreadsheet entitled "Utility Working Capital" is attached as Exhibit "C" and reflects the water system obligations (accounts payable, deposits for line extensions, service connection deposits and other accrued liabilities) as of June 30, 2004.

Exhibit "J"

Electric Power Agreement

Customer shall, on a continuing basis, forecast its requirements eight years in advance. Customer shall submit to Company Customer's forecast at least once every 12 months, the date by which Customer shall submit its forecast to be determined by mutual agreement. Company shall plan and provide for forecasted increases in Customer's requirements, giving consideration to Company's and Customer's forecasts. Company shall submit to Customer at least once every 12 months the forecast Company uses to plan for Customer's requirements, the date by which Company shall submit its forecast to be determined by mutual agreement. If Customer anticipates an increase in its requirements beyond that for which Company has planned, Customer shall notify Company as soon as possible. Company will provide for such an increase to the extent it is able to do so from its own resources or by purchasing power without impairing its ability to provide adequate service to other customers. As soon as practicable after receipt of such notice from Customer, Company will inform Customer whether Company is able to provide for the increased requirements and the rate at which it will do so. If Company is unable to provide for Customer's increased requirements, Company will do so as soon as it reasonably can without impairing its ability to provide adequate service to other customers. The rate for service shall be the rate specified herein or in a superseding rate schedule properly filed with the Federal Energy Regulatory Commission.

In the event any occurrence, condition or circumstance leads Company to request voluntary curtailment of consumption, or to impose mandatory curtailment of consumption, with respect to Company's own retail customers, or a segment thereof which would include the retail customers of Customer if Company supplied such retail customers directly, Customer will make the same request for voluntary curtailment of consumption, or impose the same mandatory curtailment of consumption, upon its retail customers, to the end that retail customers of Company, or the affected segment thereof, and retail customers of Customer will be treated alike; and Customer will cooperate fully in taking the same character of enforcement action as Company takes with respect to any such request or mandate.

Each month Customer will pay Company at its office, in cash or check of Customer, within ten days of rendition of bills, for all electricity delivered to Customer during the preceding month determined in accordance with Rate Schedule WPS-87(M), which is made a part of this Contract. The minimum bill will be as provided in the Rate Schedule but not less than \$ 146,691.62* a MONTH. If payment is by check of Customer, payment will be effective only if check is honored upon presentation.

[Where service is to be metered or billed at other than delivered voltage, and/or a minimum other than standard minimum is to apply, or if there is an agreement supplemental to this Contract, explain below.]
Supplemental Agreement and Facilities Lease Agreement, both dated July 20, 1976, are attached to and made parts of this Contract, to the same extent and with the same effect as previously parts of the prior Contract For Electric Service between the parties dated July 20, 1976.

*BASED ON TWELVE MONTHS ENDING OCTOBER 31, 1989. MINIMUM BILL DOLLAR AMOUNTS ARE TO BE DETERMINED BY APPLICATION OF THE MINIMUM MONTHLY BILL PROVISIONS OF THE RATE SCHEDULE AND IN THE FUTURE MAY BE EITHER HIGHER OR LOWER THAN THE DOLLAR AMOUNT INSERTED ABOVE.

Nothing contained herein shall be construed as affecting in any way the right of Company, and Company shall at all times have the right, to unilaterally file with the Federal Energy Regulatory Commission, or other regulatory agency having jurisdiction, a change in rates, charges, classification or service, or any rule, regulation or contract relating thereto, under Section 205 of the Federal Power Act and pursuant to the Commission's Rules and Regulations promulgated thereunder, or under other applicable statutes and regulations.

Neither this Contract nor any right or obligation of Customer hereunder is assignable by Customer, in whole or in part or voluntarily or involuntarily, without the prior written consent of Company; provided, however, that consent shall not be required for an assignment to a bona fide purchaser of Customer's electric distribution system and business, which purchaser thereafter continues to own and operate such system and business and accepts such assignment and, as new Customer hereunder, agrees with Company to the terms, provisions and conditions hereof.

This Contract shall become effective when approved by every regulatory agency having jurisdiction hereof.

When effective, this Contract will replace the following contract(s) for electric service and amendments and/or supplements thereto between the parties:

Contract For Electric Service dated July 20, 1976.

IN WITNESS WHEREOF, the parties have caused this Contract to be executed by their respective duly authorized officers or representatives, as of the day and year written first above.

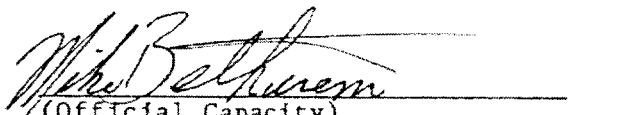
Attest:


Secretary

KENTUCKY UTILITIES COMPANY


By: 
Vice President

Attest:


(Official Capacity)
Utility Administrator

BEREA COLLEGE

(Customer)

By: 
(Official Capacity)
Vice President for Business
& Finance