



BREMEN, KY

Muhlenberg County Water Dist. #3
4815 Main ST
PO Box 67
Bremen, KY 42325
270-525-6333
Fax: 270-525-0025

RECEIVED

OCT 09 2018

PUBLIC SERVICE
COMMISSION

October 9, 2018

Ms. Gwen R. Pinson
Executive Director
Public Service Commission
211 Sower Blvd
Frankfort, KY 40601

RE: ARF Application - Water Rates
Muhlenberg County Water District #3

Dear Ms. Pinson:

Enclosed for filing are the original and five (5) copies of the Muhlenberg County Water District #3's ARF Application for an adjustment to its water rates. This ARF Application is being filed pursuant to 807 KAR 5:076. With this application the District is also seeking the Commission's approval of its proposed wholesale rate.

The ARF Application uses calendar year 2017 as the Test Year, with appropriate adjustments to normalize revenues and expenses.

A copy of the ARF Application has been provided to the Office of Rate Intervention in the Attorney General's Office.

My electronic mail address is ben@muhlenbergwater.com.

Yours truly,

Ben Tooley, Superintendent

A handwritten signature in cursive script that reads "Ben Tooley".

Enclosures
cc: Office of the Attorney General, Rate Intervention

SUBMIT ORIGINAL AND FIVE ADDITIONAL COPIES, UNLESS FILING ELECTRONICALLY

APPLICATION FOR RATE ADJUSTMENT
BEFORE THE PUBLIC SERVICE COMMISSION

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

RECEIVED

OCT 09 2018

PUBLIC SERVICE
COMMISSION

Muhlenberg County Water District #3
(Name of Utility)

P.O. Box 67
(Business Mailing Address - Number and Street, or P.O. Box)

Bremen, KY 42325
(Business Mailing Address - City, State, and Zip)

270-525-6333
(Telephone Number)

BASIC INFORMATION

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

Ben Tooley, Superintendent
(Name)

P.O. Box 67
(Address - Number and Street or P.O. Box)

Bremen, KY 42325
(Address - City, State, Zip)

270-525-6333
(Telephone Number)

ben@muhlenbergwater.com
(Email Address)

(For each statement below, the Applicant should check either "YES", "NO", or "NOT APPLICABLE" (N/A))

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

YES NO N/A

4. a. Applicant is a corporation that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- b. Applicant is a limited liability company that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- c. Applicant is a limited partnership that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- d. Applicant is a sole proprietorship or partnership.
- e. Applicant is a water district organized pursuant to KRS Chapter 74.
- f. Applicant is a water association organized pursuant to KRS Chapter 273.
5. a. A paper copy of this application has been mailed to Office of Rate Intervention, Office of Attorney General, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601-8204.
- b. An electronic copy of this application has been electronically mailed to Office of Rate Intervention, Office of Attorney General at rateintervention@ag.ky.gov.
6. a. Applicant has 20 or fewer customers and has mailed written notice of the proposed rate adjustment to each of its customers no later than the date this application was filed with the Public Service Commission. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
- b. Applicant has more than 20 customers and has included written notice of the proposed rate adjustment with customer bills that were mailed by the date on which the application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
- c. Applicant has more than 20 customers and has made arrangements to publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in its service area, the first publication having been made by the date on which this Application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
7. Applicant requires a rate adjustment for the reasons set forth in the attachment entitled "Reasons for Application." **(Attach completed "Reasons for Application" Attachment.)**

YES NO N/A

8. Applicant proposes to charge the rates that are set forth in the attachment entitled "Current and Proposed Rates." **(Attach completed "Current and Proposed Rates" Attachment.)**
9. Applicant proposes to use its annual report for the immediate past year as the test period to determine the reasonableness of its proposed rates. This annual report is for the 12 months ending December 31, 2017.
10. Applicant has reason to believe that some of the revenue and expense items set forth in its most recent annual report have or will change and proposes to adjust the test period amount of these items to reflect these changes. A statement of the test period amount, expected changes, and reasons for each expected change is set forth in the attachment "Statement of Adjusted Operations." **(Attach a completed copy of appropriate "Statement of Adjusted Operations" Attachment and any invoices, letters, contracts, receipts or other documents that support the expected change in costs.)**
11. Based upon test period operations, and considering any known and measurable adjustments, Applicant requires additional revenues of \$ 220,918 and total revenues from service rates of \$ 1,288,961. The manner in which these amounts were calculated is set forth in "Revenue Requirement Calculation" Attachment. **(Attach a completed "Revenue Requirement Calculation" Attachment.)**
12. As of the date of the filing of this application, Applicant had 2,107 customers.
13. A billing analysis of Applicant's current and proposed rates is attached to this application. **(Attach a completed "Billing Analysis" Attachment.)**
14. Applicant's depreciation schedule of utility plant in service is attached. **(Attach a schedule that shows per account group: the asset's original cost, accumulated depreciation balance as of the end of the test period, the useful lives assigned to each asset and resulting depreciation expense.)**
15. a. Applicant has outstanding evidences of indebtedness, such as mortgage agreements, promissory notes, or bonds.
- b. Applicant has attached to this application a copy of each outstanding evidence of indebtedness (e.g., mortgage agreement, promissory note, bond resolution).
- c. Applicant has attached an amortization schedule for each outstanding evidence of indebtedness.

YES NO N/A

- 16. a. Applicant is not required to file state and federal tax returns.
- b. Applicant is required to file state and federal tax returns.
- c. Applicant's most recent state and federal tax returns are attached to this Application.
(Attach a copy of returns.)
- 17. Approximately 0% (Insert dollar amount or percentage of total utility plant) of Applicant's total utility plant was recovered through the sale of real estate lots or other contributions.
- 18. Applicant has attached a completed Statement of Disclosure of Related Party Transactions for each person who 807 KAR 5:076, §4(h) requires to complete such form.

By submitting this application, the Applicant consents to the procedures set forth in 807 KAR 5:076 and waives any right to place its proposed rates into effect earlier than six months from the date on which the application is accepted by the Public Service Commission for filing.

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

Signed Donald Garrett
Officer of the Company/Authorized Representative

Title Chairman

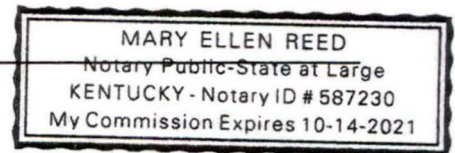
Date 10/2/18

COMMONWEALTH OF KENTUCKY
 COUNTY OF Muhlenberg

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

Mary Ellen Reed
 Notary Public

My commission expires:



LIST OF ATTACHMENTS
Muhlenberg County Water District #3

1. Customer Notice of Proposed Rate Adjustments
2. Wholesale Customer Notice
3. Reasons for Rate Increase
4. Current and Proposed Rates
5. Statement of Adjusted Operations and Revenue Requirements with the following attachments:
 - a. References
 - b. Table A - Depreciation Expense Adjustments
6. Wholesale Rate Computation with the following attachments:
 - a. Table B - Allocation of Depreciation Expense for Wholesale Rate
 - b. Table C - System Information
 - c. Table D - Wholesale Allocation Factors
7. Current Billing Analyses
8. Proposed Billing Analyses
9. Depreciation Schedule
10. Statements of Disclosure of Related Party Transactions
11. Board Resolution

Attachment 1

CUSTOMER NOTICE

Notice is hereby given that the Muhlenberg County Water District #3 expects to file an application on or about October 9, 2018 with the Kentucky Public Service Commission seeking approval of a proposed adjustment to its water rates. The proposed rates shall not become effective until the Public Service Commission has issued an order approving these rates.

MONTHLY WATER RATES

Retail Water Rates for All Meter Sizes

<u>No. of Gallons per Month:</u>	<u>Charge per 1,000 Gallons</u>		<u>Dollar</u>	<u>Percent</u>
	<u>Current</u>	<u>Proposed</u>	<u>Increase</u>	<u>Increase</u>
First 2,000 Gals. (Minimum Bill)	\$17.75	\$21.42	\$3.67	20.7%
Next 8,000 Gallons	5.45	6.58	1.13	20.7%
Next 10,000 Gallons	5.16	6.23	1.07	20.7%
Next 30,000 Gallons	4.79	5.78	0.99	20.7%
Over 50,000 Gallons	4.51	5.44	0.93	20.6%

Wholesale Rate for All Wholesale Customers

For All Water Purchased	NA	\$3.86	NA	NA
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If the Public Service Commission approves the proposed retail rates, then the monthly bill for a residential customer using an average of 4,000 gallons per month will increase from \$28.65 to \$34.58. This is an increase of \$5.93 or 20.7%.

The rates contained in this notice are the rates proposed by Muhlenberg County Water District #3. However, the Public Service Commission may order rates to be charged that differ from these proposed rates. Such action may result in rates for consumers other than the rates shown in this notice.

Muhlenberg County Water District #3 has available for inspection at its office the application which it submitted to the Public Service Commission. A person may examine this application at Muhlenberg County Water District #3's office located at 4815 Main St., Bremen, KY 42325. You may contact the office at 270-525-6333.

A person may also examine the application at the Public Service Commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, 40601, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the Public Service Commission's website at <http://psc.ky.gov>. Comments regarding the application may be submitted to the Public Service Commission through its website or by mail to Public Service Commission, PO Box 615, Frankfort, Kentucky, 40602. You may contact the Public Service Commission at 502-564-3940.

A person may submit a timely written request for intervention to the Public Service Commission, PO Box 615, Frankfort, KY, 40602, establishing the grounds for the request including the status and interest of the party. If the Public Service Commission does not receive a written request for intervention within thirty (30) days of the initial publication of this notice, the Public Service Commission may take final action on the application.

Attachment 2

WHOLESALE CUSTOMER NOTICE

Notice is hereby given that the Muhlenberg County Water District #3 expects to file an application on or about October 9, 2018 with the Kentucky Public Service Commission seeking approval of a proposed adjustment to its water rates. The proposed rates shall not become effective until the Public Service Commission has issued an order approving these rates.

MONTHLY WATER RATES

Wholesale Rate for All Wholesale Customers

<u>No. of Gallons per Month:</u>	<u>Charge per 1,000 Gals.</u>		<u>Dollar</u>	<u>Percent</u>
	<u>Current</u>	<u>Proposed</u>	<u>Increase</u>	<u>Increase</u>
For All Water Purchased	NA	\$3.86	NA	NA

Muhlenberg County Water District #3 does not currently have a wholesale rate. Charges to its wholesale customer, the City of Sacramento, are based on the retail rate schedule. As a part of this application, Muhlenberg County Water District #3 has requested the Public Service Commission to establish a wholesale rate for its wholesale customers. During the 2017 calendar year, the City of Sacramento purchased 52,800,000 gallons of water from Muhlenberg County Water District #3. Its average monthly purchases were 4,400,000. If the proposed wholesale rate is approved, then the monthly bill for a wholesale customer using an average of 4,400,000 gallons per month will decrease from \$19,888 to \$16,984. This is a decrease of \$2,904 or 14.6%.

The rates contained in this notice are the rates proposed by Muhlenberg County Water District #3. However, the Public Service Commission may order rates to be charged that differ from these proposed rates. Such action may result in rates for consumers other than the rates shown in this notice.

Muhlenberg County Water District #3 has available for inspection at its office the application which it submitted to the Public Service Commission. A person may examine this application at Muhlenberg County Water District #3's office located at 4815 Main St., Bremen, KY 42325. You may contact the office at 270-525-6333.

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The City of Sacramento or any other person may submit a timely written request for intervention to the Public Service Commission, PO Box 615, Frankfort, KY, 40602, establishing the grounds for the request including the status and interest of the party. If the Public Service Commission does not receive a written request for intervention within thirty (30) days of the initial publication of this notice, the Public Service Commission may take final action on the application.

Attachment 3

Reasons for Rate Increase

Muhlenberg County Water District #3 (the “District”) is requesting a 20.7% rate increase for its retail water customers. This retail rate increase will generate an approximate total of \$220,918 in additional annual revenue. With this application the District is also proposing to establish a separate rate for wholesale customers. In the past the District has charged its retail rates for wholesale purchases.

The District needs this rate increase for the following reasons:

1. To restore the District to a sound financial condition by charging rates that recover its cost of providing service; and
2. To enable the District to enhance its financial capacity so it can continue to operate its system in compliance with the federal Safe Drinking Water Act, as amended in 1996, and KRS Chapter 151.
3. To establish a wholesale rate for water purchased by wholesale customers.

Attachment 4

CURRENT AND PROPOSED RATES
Muhlenberg County Water District #3

Current Rates

Retail Monthly Water Rates for All Meter Sizes

<u>No. of Gallons per Month</u>	<u>Charge per 1,000 gals.</u>
First 2,000 Gallons (Minimum Bill)	\$ 17.75
Next 8,000 Gallons	5.45
Next 10,000 Gallons	5.16
Next 30,000 Gallons	4.79
Over 50,000 Gallons	4.51

Wholesale Rate

No current Wholesale Rate

Proposed Rates

Retail Monthly Water Rates for All Meter Sizes

<u>No. of Gallons per Month</u>	<u>Charge per 1,000 gals.</u>
First 2,000 Gallons (Minimum Bill)	\$ 21.42
Next 8,000 Gallons	6.58
Next 10,000 Gallons	6.23
Next 30,000 Gallons	5.78
Over 50,000 Gallons	5.44

Wholesale Rate

Rate for all Gallons Sold	\$ 3.86
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Attachment 5

SCHEDULE OF ADJUSTED OPERATIONS
Muhlenberg County Water District #3

	<u>Test Year</u>	<u>Adjustments</u>	<u>Ref.</u>	<u>Proforma</u>
<u>Operating Revenues</u>				
Total Metered Retail Water Sales	\$ 1,042,801	\$ 25,242	a.	\$ 1,068,043
Sales for Resale	\$ 239,013			239,013
Other Water Revenues:				
Forfeited Discounts	24,250			24,250
Misc. Service Revenues	20,282			20,282
Other Water Revenues	968			968
Total Operating Revenues	\$ 1,327,314	\$ 25,242		\$ 1,352,556
<u>Operating Expenses</u>				
Operation and Maintenance				
Salaries and Wages - Employees	249,348	13,470	b.	
		(2,620)	c.	260,198
Salaries and Wages - Officers	18,000			18,000
Employee Pensions and Benefits	151,655	(72,569)	d.	79,086
Purchased Water	705,483	(6,575)	e.	698,908
Purchased Power	29,561	(275)	e.	29,286
Materials and Supplies	45,975	(3,930)	c.	42,045
Contractual Services	44,920			44,920
Transportation Expenses	11,737			11,737
Insurance - General Liability & Other	18,181			18,181
Insurance - Workers Comp	3,008			3,008
Advertising	453			453
Regulatory Commission Expense	-	2,692	f.	2,692
Bad Debt Expense	3,497			3,497
Miscellaneous Expenses	38,749			38,749
Total Operation and Mnt. Expenses	1,320,567	(69,807)		1,250,760
Depreciation Expense	102,378	15,362	g.	117,740
Taxes Other Than Income	23,679	(3,774)	f. & h.	19,905
Total Operating Expenses	\$ 1,446,624	\$ (58,219)		\$ 1,388,405
Net Utility Operating Income	\$ (119,310)	\$ 83,461		\$ (35,849)
Gains (Losses) on Disposition of Utility Property	429			429
Interest Income	3,850			3,850
Interest Expense	(20)			(20)
Total Utility Operating Income	\$ (115,051)	83,461		\$ (31,590)

REVENUE REQUIREMENTS

Pro Forma Operating Expenses	\$ 1,388,405
Divided by: Operating Ratio	i. 88%
Total Revenue Requirement	1,577,733
Less: Other Operating Revenue	45,500
Interest Income	3,850
Wholesale Water Sales Revenue	239,013
Gain on Disposition of Utility Property	429
Interest Expense	(20)
Revenue Required From Retail Rates	1,288,961
Less: Pro Forma Present Retail Water Revenue	(1,068,043)
Required Retail Revenue Increase	\$ 220,918
Percent Retail Revenue Increase	20.7%

Attachment 5a

REFERENCES

- a. The Billing Analysis results in a total retail sales figure of \$1,068,043. This indicates an adjustment to Metered Retail Sales of \$25,242 is appropriate.
- b. During 2017 the District discovered that back wages were due some employees and those wages were included the total reported for Salaries and Wages. After 2017 there were several increases in wage rates and a new, full time office clerk was hired. To normalize Salaries and Wages the latest wage rates were applied to both regular and overtime hours from 2017 for each employee. This results in an adjustment of \$13,470.
- c. During the test year labor and materials for seven 5/8 inch and two 1 inch meter installations were charged to operating expenses. Forty percent of the total tap fees is deducted from Salaries and Wages and 60 percent is deducted from Materials and Supplies. The total of all tap fees is added in the Depreciation Expense Adjustments - Table A.
- d. Due to GASB 68 reporting requirements, the actual payment for the District's retirement plan is \$66,917 less than the amount reported. However, the charges for the CERS program have increased by \$5,851 since 2017. Also, the District has enrolled in a new health insurance plan for its employees which will result in savings of \$11,503. The net adjustment for these 3 changes is \$72,569.
- e. The District's test year water loss was 15.93%. The PSC's maximum allowable loss for rate-making purposes is 15.0%. Therefore, the expenses for Purchased Water and Power related to water purchased and pumped above this limit must be deducted.
- f. Regulatory Commission Expense was originally included with Taxes Other Than Income and is moved to its own category.
- g. It is the PSC's practice to require an adjustment to a water utility's depreciation expense when asset lives fall outside the ranges recommended by NARUC in its publication titled "Depreciation Practices for Small Utilities". Therefore, an adjustment is included to bring asset lives within or near the midpoint of the recommended ranges. In a few cases adjustments may deviate from this to recognize the specific work performed instead of a broad category. Additional assets that were installed in 2017 are also included. See Table A.
- h. The pro forma amount of payroll taxes associated with the normalization of wages described in Note b. and the reduction in wages for new meter installations described in Note c. result in a deduction in payroll taxes of \$1,082.
- i. The District does not have any long term debt on its water system. The operating ratio method is historically accepted by the PSC in such cases to determine the revenue requirement and is used here.

Attachment 5b

Table A
DEPRECIATION EXPENSE ADJUSTMENTS

<u>Asset</u>	<u>Date in Service</u>	<u>Original Cost</u>	<u>Reported Life</u>	<u>Depr. Exp.</u>	<u>Proforma Life</u>	<u>Depr. Exp.</u>	<u>Depreciation Expense Adjustment</u>
<u>Group #1 304.2 Struct & Imprv.</u>							
Entire Group	various	\$ 20,035	40	\$ 501	40.0	\$ 501	\$ -
<u>Group #2 311.2 Pumping Equip.</u>							
Entire Group	various	42,245	various	3,529	20.0	2,112	(1,417)
<u>Group #3 304.4 Struct & Imprv.</u>							
Entire Group	various	23,359	40	584	40.0	584	-
<u>Group #4 330.4 Reser & Stdpip</u>							
Dist. Reservoir	06/01/05	75,290	40	1,882	45.0	1,673	(209)
Tank Refurbished	2003	32,840	40	821	20.0	1,642	821
Tank Refurbished	2009-17	230,534	20	11,193	20.0	11,527	333
<u>Group #5 331.4 Trans & Dist Mains</u>							
Entire Group	various	1,944,062	65	20,405	62.5	31,105	10,700
<u>Group #6 334.4 Meters & Install</u>							
Entire Group	various	954,442	40	20,787	40.0	20,787	-
<u>Group #7 335.4 Hydrants</u>							
Hydrants	various	34,284	40	862	50.0	686	(177)
<u>Group #8 304.5 Sturct & Imprv.</u>							
Entire Group	various	243,281	various	4,054	various	4,054	-
<u>Group #9 340.5 Office Furn & Equip.</u>							
Cabinets & Countertops	01/10/14	6,470	various	324	37.5	173	(151)
Office Furniture & Equipment	various	6,699	various	578	22.5	298	(281)
Computer Equipment, etc.	various	17,943	various	2,819	10.0	1,794	(1,024)
<u>Group #10 343.5 Tools, Shop, Grg Eq.</u>							
Listening Device	05/07/14	3,065	5	613	10.0	306	(306)
Remainder of Group	various	2,128	various	315	17.5	122	(193)
<u>Group #11 346.5 Communication Equip.</u>							
Entire Group	various	164,460	various	8,525	10.0	16,446	7,921
<u>Group #12 347.5 Miscellaneous Equip.</u>							
Flouride System	03/01/12	471	10	47	17.5	27	(20)
Misc. Equipment	12/18/12	145	5	29	17.5	8	(21)
Air Conditioners	2013-14	1,854	5	371	22.5	82	(288)
Security Systems	2014	1,988	10	199	10.0	199	-
<u>Group #15 345.5 Power Operated Equip.</u>							
Entire Group	various	80,891	various	7,902	12.5	6,471	(1,430)
<u>Group #16 339.4 Other Plant & Misc Equip.</u>							
Chlorine Tester	11/02/16	474	5	95	18	27	(68)
<u>Group #17 341.5 Transportation Equip.</u>							
Entire Group	various	90,361	various	13,367	7	12,909	(458)
<u>Group #21 310.1 Power Generation Equip.</u>							
Entire Group	various	97,676	40	2,442	25	3,907	1,465
<u>Rate Application Adjustments</u>							
New Meter Installations	2017	6,550	-	-	40	164	164
TOTALS				\$ 102,241		\$ 117,603	\$ 15,362

Attachment 6

WHOLESALE RATE COMPUTATION
Muhlenberg County Water District #3

	<u>Total</u>	<u>Allocation</u> <u>Factor</u>	<u>Wholesale</u> <u>Allocation</u>
Salaries & Wages			
Customer Accts.	104,079		0
Supply & Exp.	10,408	0.2089	2,174
Trans./Distribution	106,681	0.0559	5,961
Admin & General	39,029	0.0559	2,181
Employee Benefits + FICA + Amort.			
Customer Accts.	31,634		0
Supply & Exp.	3,163	0.2089	661
Trans./Distribution	32,426	0.0559	1,812
Admin & General	11,863	0.0559	663
Salaries - Officers	18,000	0.2089	3,760
Purchased Water	698,908	0.2089	146,009
Purchased Power			
Customer Accts.	0		0
Supply & Exp.	21,613	0.2089	4,515
Trans./Distribution	1,133	0.0559	63
Admin & General	6,539	0.0559	365
Materials & Supplies			
Customer Accts.	19,062		0
Supply & Exp.	3,011	0.2089	629
Trans./Distribution	11,510	0.0559	643
Admin & General	8,462	0.2405	2,035
Contr. Services - Acctg & Legal	18,293	0.2089	3,822
Contr. Services - Water Testing	26,627	0.2089	5,563
Transportation Expense			
Customer Accts.	3,964		0
Supply & Exp.	1,378	0.2089	288
Trans./Distribution	2,822	0.0559	158
Admin & General	3,573	0.0559	200
Insurance - Gen Liability	18,181	0.2089	3,798
Insurance - Workers Comp			
Customer Accts.			0
Supply & Exp.	936	0.2089	196
Trans. / Distribution	2,072	0.0559	116
Admin & General			0
Advertising	453		0
Misc. Expense			
Trans. / Distribution	735	0.2089	154
Customer Accts.	701	0.0559	39
Admin & General	37,313	0.2405	8,975
Regulatory Commission Expense	2,692		0
Bad Debt Expense	3,497		0
Total Operating Expenses	1,250,760		194,778
Depreciation			
Supply & Exp.	3,160	0.2089	660
Trans. / Distribution	75,596	0.0559	4,224
Admin & General	13,537	0.2405	3,256
Customer	25,310		
Taxes Other than Income			
Customer Accts.	7,962		0
Supply & Exp.	796	0.2089	166
Trans./Distribution	8,161	0.0559	456
Admin & General	2,986	0.0559	167
Total Revenue Required	1,388,268		203,708
Wholesale Gallons Sold (x 1,000)			52,723
Wholesale Rate per 1,000 Gallons			\$3.86

Attachment 6a

Table B
ALLOCATION OF DEPRECIATION EXPENSE FOR WHOLESALE RATE
Muhlenberg County Water District #3

	<u>Totals</u>	<u>Supply & Exp.</u>	<u>Trans. & Distribution</u>	<u>General & Admin.</u>	<u>Customer</u>
Structures & Improvements	5,139		1,085	4,054	
Pumping Equipment	2,112		2,112		
Distribution Res. & Standpipes	14,842		14,842		
Trans. & Distribution Mains	31,105		31,105		
Meters & Installations	20,950				20,950
Hydrants	686		686		
Other Plant & Misc. Equipment	27		27		
Office Furniture & Equipment	2,265			2,265	
Transportation Equipment	12,909	1,516	3,104	3,930	4,360
Tools, Shop and Garage Equip	428		428		
Power Operated Equipment	10,378		10,378		
Communication Equipment	16,446	1,645	11,512	3,289	
Misc. Equipment	316		316		
2017 Pro Forma Totals	117,603	3,160	75,596	13,537	25,310

Attachment 6b

Table C
SYSTEM INFORMATION
Muhlenberg County Water District #3

Schedule of All Mains and Jointly Used Mains

<u>Main Size</u>	<u>Total System</u>			<u>Joint Use</u>	
	<u>Length (feet)</u>	<u>Miles of Mains</u>	<u>Inch - Miles</u>	<u>Miles of Mains</u>	<u>Inch - Miles</u>
8	64,056	12.13	97.04	5.77	46.20
6	190,741	36.13	216.78	14.24	85.46
4	191,215	36.21	144.84		
3	116,635	22.09	66.27		
2	107,193	20.30	40.60		
1.50	4,426	0.84	1.26		
Totals	674,266	127.70	566.79	20.02	131.66

Water Purchased, Sold and Used

	<u>Gallons x 1,000</u>	<u>Percent</u>
Water Purchased	262,667.0	
Retail Sales	166,468.0	
Wholesale Sales	52,723.0	
Total Water Sold	219,191.0	
System Flushing	1,415.0	0.54%
Line Losses	41,848.0	15.93%
Fire Dept. & Other	213.0	

Attachment 6c

Table D
WHOLESALE ALLOCATION FACTORS
Muhlenberg County Water District #3

			<u>FACTOR</u>
Line Loss Percentage			0.1593
System Use Percentage			0.0054
Line Loss + System Use			0.1647
Joint Use Inch-miles			131.7
Total Inch-Miles			566.8
Water Sold - Wholesale			52,723.0
Water Sold - Total			219,191.0
Production Multiplier	$\frac{1}{1 - 0.1647}$	=	1.1972
Joint Use Pipeline Ratio	$\frac{131.66}{566.79}$	=	0.2323
Wholesale Share of System Loss & Use	0.1647	x	0.2323
		=	0.0383
Wholesale Production Multiplier	$\frac{1}{1 - 0.0383}$	=	1.0398
Production Allocation Factor	$\frac{1.0398}{1.1972}$	x	$\frac{52,723.0}{219,191.0}$
		=	0.2089
Pipeline Transmission Factor	$\frac{52,723.0}{219,191.0}$	x	0.2323
		=	0.0559
Use Factor		$\frac{52,723.0}{219,191.0}$	=
			0.2405

Attachment 7

**BILLING ANALYSIS WITH 2017 USAGE & EXISTING RATES
Muhlenberg County Water District #3**

ALL RETAIL METERS

	USAGE	BILLS	GALLONS	FIRST 2,000	NEXT 8,000	NEXT 10,000	NEXT 30,000	ALL OVER 50,000	TOTAL
FIRST	2,000	7,530	7,723,300	7,723,300	-	-	-	-	7,723,300
NEXT	8,000	29,144	71,767,300	58,288,000	13,479,300	-	-	-	71,767,300
NEXT	10,000	824	10,992,900	1,648,000	6,592,000	2,752,900	-	-	10,992,900
NEXT	30,000	247	7,218,400	494,000	1,976,000	2,470,000	2,278,400	-	7,218,400
ALL OVER	50,000	156	67,855,000	312,000	1,248,000	1,560,000	4,680,000	60,055,000	67,855,000
		37,901	165,556,900	68,465,300	23,295,300	6,782,900	6,958,400	60,055,000	165,556,900

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE	
FIRST	2,000	37,901	68,465,300	\$ 17.75	\$ 672,743
NEXT	8,000		23,295,300	5.45	126,959
NEXT	10,000		6,782,900	5.16	35,000
NEXT	30,000		6,958,400	4.79	33,331
ALL OVER	50,000		60,055,000	4.51	270,848
TOTAL	37,901	165,556,900		\$ 1,138,881	
				70,837	Less Adjustments
				\$ 1,068,043	Pro Forma Retail Sales

Attachment 8

**BILLING ANALYSIS WITH 2017 USAGE & PROPOSED RATES
Muhlenberg County Water District #3**

ALL RETAIL METERS

	USAGE	BILLS	GALLONS	FIRST 2,000	NEXT 8,000	NEXT 10,000	NEXT 30,000	ALL OVER 50,000	TOTAL
FIRST	2,000	7,530	7,723,300	7,723,300	-	-	-	-	7,723,300
NEXT	8,000	29,144	71,767,300	58,288,000	13,479,300	-	-	-	71,767,300
NEXT	10,000	824	10,992,900	1,648,000	6,592,000	2,752,900	-	-	10,992,900
NEXT	30,000	247	7,218,400	494,000	1,976,000	2,470,000	2,278,400	-	7,218,400
ALL OVER	50,000	156	67,855,000	312,000	1,248,000	1,560,000	4,680,000	60,055,000	67,855,000
		37,901	165,556,900	68,465,300	23,295,300	6,782,900	6,958,400	60,055,000	165,556,900

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE	
FIRST	2,000	37,901	68,465,300	\$ 21.42	\$ 811,839
NEXT	8,000		23,295,300	6.58	153,283
NEXT	10,000		6,782,900	6.23	42,257
NEXT	30,000		6,958,400	5.78	40,220
ALL OVER	50,000		60,055,000	5.44	326,699
TOTAL	37,901	165,556,900			\$ 1,374,299
					85,501
					Less Adjustments
					\$ 1,288,798
					Projected Revenue from Retail Sales

Attachment 9

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12-31-17

TK 1-19-18

Muhlenberg County Water District #3
Federal ID #:
Asset Summary - Book Basis
Period Ended 12/31/17

Company: M68
Page: 1

12-31-17

Num	Loc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add SDA	Prior Depr.	Current Depr.	Ending Depr.
<i>acc. date</i>												
<i>cost</i>												
<i>dep. amt</i>												
Group # 1: 304.2 STRUCT & IMPRV/SRC												
1		1 STRUCTURES & IMPROVEMENTS	07/01/80	N	SL	40	2,265.94	0.00	0.00	2,068.78	56.65	2,125.43
3		1 PUMP/PUMPSTATION	07/01/98	N	SL	10	120.00	0.00	0.00	120.00	0.00	120.00
4		1 SOUTH CARROLTON PUMP STATION	07/01/99	N	SL	40	17,769.39	0.00	0.00	7,774.06	444.23	8,218.29
5		1 IMPELLER PUMP/ LABOR	07/01/03	N	SL	10	969.24	0.00	0.00	968.75	0.00	968.75
6		1 THREE A/C UNITS- PUMPSTATIONS	08/10/05	N	SL	10	897.00	0.00	0.00	896.68	0.00	896.68
Group # 1 Total							22,021.57	0.00	0.00	11,828.27	500.88	12,329.15
Group # 2: 311.2 PUMPING EQUIPMENT												
1		1 ELECTRIC PUMPING EQUIPMENT	07/01/78	N	SL	40	23,475.00	0.00	0.00	23,474.90	0.00	23,474.90
2		1 ELECTRIC PUMPING EQUIPMENT	07/01/79	N	SL	40	1,971.00	0.00	0.00	1,971.00	0.00	1,971.00
3		1 CONTROL PANEL FOR BOOSTER	07/01/95	N	SL	20	7,690.59	0.00	0.00	7,690.33	0.00	7,690.33
4		1 TWO PUMPS/ ACCESSORIES	07/01/98	N	SL	20	7,950.50	0.00	0.00	7,354.27	397.53	7,751.80
5		1 BOOSTER STATION PUMP	07/01/98	N	SL	10	169.64	0.00	0.00	169.15	0.00	169.15
6		1 BOOSTER STATION MOTOR	07/01/99	N	SL	10	168.43	0.00	0.00	168.00	0.00	168.00
7		1 BOOSTER STATION PUMPS	07/01/00	N	SL	10	801.95	0.00	0.00	801.87	0.00	801.87
8		1 PUMPS/PACKING	07/01/00	N	SL	10	383.36	0.00	0.00	383.21	0.00	383.21
9		1 PUMPING EQUIPMEN	07/01/01	N	SL	10	1,119.12	0.00	0.00	1,119.12	0.00	1,119.12
10		1 2HP PUMP MOTOR- GISHTON BOOSTER	07/01/03	N	SL	10	276.71	0.00	0.00	276.71	0.00	276.71
11		1 SUMP PUMP-CHERRY HILL STATION	07/01/03	N	SL	10	123.09	0.00	0.00	122.94	0.00	122.94
12		1 PUMP/INSTALLATION	03/15/04	N	SL	10	1,470.96	0.00	0.00	1,470.47	0.00	1,470.47
13		1 TAPPING VALVE	08/06/08	N	SL	10	1,182.84	0.00	0.00	995.53	118.28	1,113.81
14		1 PUMP-CHERRY HILL S	05/06/09	N	SL	15	5,259.78	0.00	0.00	2,688.32	350.65	3,038.97
15		1 IMPELLER	11/02/09	N	SL	10	278.00	0.00	0.00	199.23	27.80	227.03
16		1 IMPELLER	11/24/09	N	SL	10	291.84	0.00	0.00	206.69	29.18	235.87
17		1 REBUILT PUMP	09/29/10	N	SL	10	5,731.25	0.00	0.00	3,582.06	573.13	4,155.19
18		1 REBUILT PUMP	10/13/10	N	SL	10	6,763.57	0.00	0.00	4,227.25	676.36	4,903.61
19		1 PUMP MOTOR	11/03/10	N	SL	10	861.08	0.00	0.00	531.01	86.11	617.12
20		1 HIGH PRESSURE SWIT	11/10/10	N	SL	40	868.75	0.00	0.00	133.94	21.72	155.66
21		1 2 Pressure Controls	05/11/11	N	SL	10	893.80	0.00	0.00	506.49	89.38	595.87
22		1 PUMP MOTOR	05/11/11	N	SL	10	468.48	0.00	0.00	265.48	46.85	312.33
23		1 PUMP MOTOR	07/27/11	N	SL	10	577.72	0.00	0.00	312.92	57.77	370.69
24		1 PRESSURE SWITCHES	02/06/13	N	SL	40	769.83	0.00	0.00	75.39	19.25	94.64
25		1 MOTOR REPAIRS	02/13/13	N	SL	10	494.00	0.00	0.00	193.48	49.40	242.88
26		1 TURBINE PUMP	06/17/13	N	SL	10	8,401.44	0.00	0.00	2,940.49	840.14	3,780.63
27		1 Electric Motor	01/29/16	N	SL	10	742.30	0.00	0.00	68.04	74.23	142.27
28		1 Electric Motor	04/28/16	N	SL	10	710.12	0.00	0.00	47.34	71.01	118.35
Group # 2 Total							79,895.15	0.00	0.00	61,975.63	3,528.79	65,504.42

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Muhlenberg County Water District #3
Federal ID #:
Asset Summary - Book Basis
Period Ended 12/31/17

Company: M68
Page: 2

Num	Loc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add SDA	Prior Depr.	Current Depr.	Ending Depr.
✓ Group # 3 304.4 STRUCT & IMPRV/TRAN												
1	✓	1 STRUCTURES & IMPROVEMENTS	07/01/78	N	SL	40	5,976.00	0.00	0.00	5,976.00	0.00	5,976.00
2	✓	1 STRUCTURE & IMPROVEMENT	07/01/79	N	SL	40	21,505.00	0.00	0.00	20,109.06	537.63	20,646.69
3	✓	1 STRUCTURE & IMPROVEMENT	07/01/81	N	SL	40	714.00	0.00	0.00	634.20	17.85	652.05
4	✓	1 STRUCTURE & IMPROVEMENT	07/01/82	N	SL	40	953.73	0.00	0.00	822.87	23.84	846.71
5	✓	1 TWO BOOSTER STATIONS & PUMPS	09/15/96	N	SL	20	29,179.11	0.00	0.00	29,179.11	0.00	29,179.11
6	✓	1 ADDITION BOOSTER STATION COST	07/01/97	N	SL	20	185.86	0.00	0.00	181.18	5.00	186.18
Group # 3 Total							✓ 58,513.70 ✓	0.00	0.00	56,902.42	584.32 ✓	57,486.74 ✓
✓ Group # 4 330.4 DIST RESER & STDPIP												
1	✓	1 DIST & RESERVOIRS	07/01/78	N	SL	40	23,488.00	0.00	0.00	23,488.00	0.00	23,488.00
2	✓	1 DIST RESERVOIR	07/01/79	N	SL	40	75,289.94	0.00	0.00	70,394.98	1,882.25	72,277.23
4	✓	1 TANK REFURBISHED	07/01/03	N	SL	40	16,420.00	0.00	0.00	5,541.75	410.50	5,952.25
5	✓	1 TANK REFURBISHED	07/01/03	N	SL	40	16,420.00	0.00	0.00	5,541.75	410.50	5,952.25
6	✓	1 TANK 1 REFURBISHE	10/11/09	N	SL	20	102,495.00	0.00	0.00	37,154.44	5,124.75	42,279.19
7	✓	1 TANK 2 REFURBISHE	10/11/09	N	SL	20	103,480.00	0.00	0.00	37,511.50	5,174.00	42,685.50
8	✓	1 ADD'L TANK REFURBI	09/01/10	N	SL	20	4,560.00	0.00	0.00	1,444.00	228.00	1,672.00
9	✓	1 TANK IMPROV-OHSA COMPL	04/30/17	N	SL	20	19,999.00	0.00	0.00	0.00	666.63	666.63
Group # 4 Total							✓ 362,151.94 ✓	0.00	0.00	181,076.42	13,896.63 ✓	194,973.05 ✓
✓ Group # 5 331.4 TRANS & DIST MAINS												
1	✓	1 TRANS & DIST MAINS	07/01/78	N	SL	65	307,795.00	0.00	0.00	299,317.80	640.99 F	299,958.79
2	✓	1 TRANS & DIST MAINS	07/01/79	N	SL	65	377,695.00	0.00	0.00	296,065.12	3,215.56 F	299,280.68
3	✓	1 TRANS & DIST MAINS	07/01/80	N	SL	65	11,165.00	0.00	0.00	8,533.58	99.16 F	8,632.74
4	✓	1 TRANS & DIST MAINS	07/01/81	N	SL	65	18,664.00	0.00	0.00	13,858.76	173.16 F	14,031.92
5	✓	1 TRANS & DIST MAINS	07/01/82	N	SL	65	136,079.00	0.00	0.00	98,081.58	1,318.26 F	99,399.84
6	✓	1 TRANS & DIST MAINS	07/01/83	N	SL	65	58,154.00	0.00	0.00	40,635.70	585.08 F	41,220.78
7	✓	1 TRANS & DIST MAINS	07/01/84	N	SL	65	52,911.00	0.00	0.00	35,799.46	551.17 F	36,350.63
8	✓	1 TRANS & DIST MAINS	07/01/85	N	SL	65	12,153.22	0.00	0.00	7,952.06	130.72 F	8,082.78
9	✓	1 TRANS & DIST MAINS	07/01/86	N	SL	65	40,295.29	0.00	0.00	25,462.79	446.45 F	25,909.24
10	✓	1 TRANS & DIST MAINS	07/01/87	N	SL	65	26,379.76	0.00	0.00	16,075.33	300.44 F	16,375.77
11	✓	1 TRANS & DIST MAINS	07/01/88	N	SL	65	26,483.74	0.00	0.00	15,539.29	309.46 F	15,848.75
12	✓	1 FIRE MAINS	07/01/78	N	SL	65	16,460.00	0.00	0.00	16,103.10	30.83 F	16,133.93
13	✓	1 TRANS & DIST MAINS	07/01/89	N	SL	65	71,915.80	0.00	0.00	40,561.49	860.69 F	41,422.18
14	✓	1 TRANS & DIST MAINS	07/01/90	N	SL	65	21,015.02	0.00	0.00	11,373.01	257.21 F	11,630.22
15	✓	1 TRANS & DIST MAINS	07/01/92	N	SL	65	8,281.27	0.00	0.00	4,101.48	105.59 F	4,207.07
16	✓	1 TRANS & DIST MAINS	07/01/93	N	SL	65	11,948.00	0.00	0.00	5,641.77	155.21 F	5,796.98
17	✓	1 TRANS & DIST MAINS	07/01/94	N	SL	65	4,409.80	0.00	0.00	1,980.15	58.30 F	2,038.45
18	✓	1 TRANS & DIST MAINS	07/01/95	N	SL	65	5,380.43	0.00	0.00	2,291.08	72.33 F	2,363.41
19	✓	1 TRANS & DIST MAINS	07/01/96	N	SL	65	6,942.13	0.00	0.00	2,794.39	94.81 F	2,889.20
20	✓	1 SACRAMENTO WATER LINE	09/15/96	N	SL	65	48,879.27	0.00	0.00	19,501.84	671.34 F	20,173.18
21	✓	1 TRANS & DIST MAINS	07/01/97	N	SL	65	9,049.30	0.00	0.00	3,431.33	125.46 F	3,556.79
22	✓	1 GISHTON LINE	07/01/97	N	SL	65	2,822.10	0.00	0.00	1,070.05	39.12 F	1,109.17
23	✓	1 TRANS & DIST MAINS	07/01/98	N	SL	65	15,547.30	0.00	0.00	5,531.22	218.63 F	5,749.85
24	✓	1 TRANS & DIST MAINS	07/01/99	N	SL	65	14,902.36	0.00	0.00	4,952.09	212.42 F	5,164.51

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Muhlenberg County Water District #3
Federal ID #:
Asset Summary - Book Basis
Period Ended 12/31/17

Company: M68
Page: 3

Num	Loc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add SDA	Prior Depr.	Current Depr.	Ending Depr.
Group # 5 331.4 TRANS & DIST MAINS (Continued)												
25	✓	1 SWAMP REPLACEME LINE	07/01/99	N	SL	65	32,571.34	0.00	0.00	10,823.56	464.28 F	11,287.84
26	✓	1 TRANS & DIST MAINS	07/01/00	N	SL	65	22,205.34	0.00	0.00	6,856.72	320.64 F	7,177.36
27	✓	1 TRANS & DIST MAINS	07/01/01	N	SL	65	16,702.64	0.00	0.00	4,763.90	244.17 F	5,008.07
28	✓	1 TRANS & DIST MAINS	07/01/02	N	SL	65	19,995.04	0.00	0.00	5,230.77	295.76 F	5,526.53
29	✓	1 TRANS & DIST MAINS	07/01/03	N	SL	65	16,384.40	0.00	0.00	3,898.50	245.09 F	4,143.59
30	✓	1 TRANS & DIST MAINS	07/01/04	N	SL	65	10,149.71	0.00	0.00	2,174.41	153.47 F	2,327.88
31	✓	1 TRANS & DIST MAINS	07/01/05	N	SL	65	38,155.30	0.00	0.00	7,268.26	582.93 F	7,851.19
32	✓	1 TRANS & DIST MAINS	07/01/06	N	SL	65	26,475.86	0.00	0.00	4,413.67	408.51 F	4,822.18
33	✓	1 LINES-CHERRY HILL POINTE	07/01/06	N	SL	65	9,404.82	0.00	0.00	1,567.82	145.11 F	1,712.93
34	✓	1 LINE INSTALLATION	07/01/06	N	SL	65	4,984.00	0.00	0.00	830.86	76.90 F	907.76
35	✓	1 TRANS & DIST MAINS	07/01/07	N	SL	65	9,168.58	0.00	0.00	1,340.07	141.06	1,481.13
36	✓	1 TRANS & DIST MAINS	07/01/07	N	SL	65	1,896.48	0.00	0.00	277.21	29.18	306.39
37	✓	1 431 PROJECT	10/18/07	N	SL	65	20,727.31	0.00	0.00	2,923.07	318.88	3,241.95
38	✓	1 HWY 175 PROJECT	12/01/07	N	SL	65	246,235.20	0.00	0.00	34,409.76	3,788.23	38,197.99
39	✓	1 TRANS & DIST MAINS	07/01/08	N	SL	65	3,442.34	0.00	0.00	450.16	52.96	503.12
40	✓	1 HWY 175 PROJECT	07/01/08	N	SL	65	10,660.18	0.00	0.00	1,394.00	164.00	1,558.00
41	✓	1 TRANS & DIST MAINS	07/01/09	N	SL	65	3,467.24	0.00	0.00	400.05	53.34	453.39
42	✓	1 TRANS & DIST MAINS	07/01/10	N	SL	65	3,658.07	0.00	0.00	365.82	56.28	422.10
43	✓	1 TRANS & DIST MAINS	07/01/11	N	SL	65	2,156.33	0.00	0.00	182.44	33.17	215.61
44	✓	1 HWY 431 WATER LIN	12/01/13	N	SL	65	25,989.58	0.00	0.00	1,232.84	399.84	1,632.68
45	✓	1 Pipe Encasement Bar Grating	03/31/14	N	SL	65	254.00	0.00	0.00	10.75	3.91	14.66
46	✓	1 Pipe Encasement 2X2X4 Angle	04/23/14	N	SL	65	40.00	0.00	0.00	1.65	0.62	2.27
47	✓	1 LINE INSTALLATION	12/31/15	N	SL	65	5,278.60	0.00	0.00	81.21	81.21	162.42
48	✓	1 Clark St Line Replaceme	04/15/16	N	SL	65	108,731.74	0.00	0.00	1,254.60	1,672.80	2,927.40
Group # 5 Total							✓ 1,944,061.89	✓ 0.00	0.00	1,068,806.57	20,404.73	✓ 1,089,211.30
Group # 6 334.4 METERS & INSTALL												
3	✓	1 METERS & INSTALLATIONS	07/01/79	N	SL	40	9,322.00	0.00	0.00	8,715.60	233.05	8,948.65
4	✓	1 METERS & INSTALLATION	07/01/80	N	SL	40	5,896.00	0.00	0.00	5,378.80	147.40	5,526.20
5	✓	1 METERS & INSTALLATION	07/01/81	N	SL	40	4,499.00	0.00	0.00	3,991.26	112.48	4,103.74
6	✓	1 METERS & INSTALLATION	07/01/82	N	SL	40	11,601.00	0.00	0.00	10,005.86	290.03	10,295.89
7	✓	1 METERS & INSTALLATION	07/01/83	N	SL	40	11,227.00	0.00	0.00	9,403.66	280.68	9,684.34
8	✓	1 METERS & INSTALLATION	07/01/84	N	SL	40	8,203.00	0.00	0.00	6,665.46	205.08	6,870.54
9	✓	1 METERS & INSTALLATION	07/01/85	N	SL	40	12,879.90	0.00	0.00	10,142.95	322.00	10,464.95
10	✓	1 METERS & INSTALLATION	07/01/86	N	SL	40	6,843.27	0.00	0.00	5,217.98	171.08	5,389.06
11	✓	1 METERS & INSTALLATION	07/01/87	N	SL	40	9,433.29	0.00	0.00	9,433.29	0.00	9,433.29
12	✓	1 METERS & INSTALLATION	07/01/88	N	SL	40	3,994.88	0.00	0.00	3,994.62	0.00 F	3,994.62
13	✓	1 METERS & INSTALLATION	07/01/89	N	SL	40	4,663.48	0.00	0.00	4,525.72	26.50 F	4,552.22
14	✓	1 METERS & INSTALLATION	07/01/90	N	SL	40	4,644.43	0.00	0.00	4,346.60	35.34 F	4,381.94

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Group # 6 334.4 METERS & INSTALL (Continued)												
15	✓	1 METERS & INSTALLATION	07/01/91	N	SL	40	3,799.44	0.00	0.00	3,419.50	35.62 F	3,455.12
16	✓	1 METERS & INSTALLATION	07/01/92	N	SL	40	5,209.51	0.00	0.00	4,495.78	57.30 F	4,553.08
17	✓	1 METERS & INSTALLATION	07/01/93	N	SL	40	8,293.34	0.00	0.00	6,850.03	104.67 F	6,954.70
18	✓	1 METERS & INSTALLATION	07/01/94	N	SL	40	4,670.81	0.00	0.00	3,671.76	64.87 F	3,736.63
19	✓	1 METERS & INSTALLATION	07/01/95	N	SL	40	13,576.07	0.00	0.00	10,133.59	206.07 F	10,339.66
20	✓	1 METERS & INSTALLATION	07/01/96	N	SL	40	9,983.75	0.00	0.00	7,048.89	163.53 F	7,212.42
23	✓	1 METERS & INSTALLATION	07/01/99	N	SL	40	11,365.97	0.00	0.00	6,606.46	221.99 F	6,828.45
24	✓	1 FOUR INCH METE-CAL MAINE	07/01/99	N	SL	40	2,977.88	0.00	0.00	1,730.88	58.16 F	1,789.04
25	✓	1 METERS & INSTALLATION	07/01/00	N	SL	40	15,717.41	0.00	0.00	8,465.96	321.49 F	8,787.45
26	✓	1 METERS & INSTALLATION	07/01/01	N	SL	40	13,391.80	0.00	0.00	6,636.83	285.56 F	6,922.39
27	✓	1 METERS 7 INSTALLATION	07/01/02	N	SL	40	26,036.06	0.00	0.00	11,771.99	576.51 F	12,348.50
28	✓	1 METERS & INSTALLATION	07/01/03	N	SL	40	12,262.42	0.00	0.00	5,007.12	281.01 F	5,288.13
29	✓	1 METERS & INSTALLATION	07/01/04	N	SL	40	11,021.72	0.00	0.00	5,093.79	223.41 F	5,317.20
30	✓	1 METERS & INSTALLATION	07/01/05	N	SL	40	15,986.59	0.00	0.00	6,058.03	357.59 F	6,415.62
31	✓	1 METERS & INSTALLATION	07/01/06	N	SL	40	22,548.16	0.00	0.00	6,648.81	549.25 F	7,198.06
32	✓	1 METERS & INSTALL	07/01/07	N	SL	40	16,274.68	0.00	0.00	3,865.26	406.87	4,272.13
33	✓	1 431 PROJECT	10/18/07	N	SL	40	275.82	0.00	0.00	63.25	6.90	70.15
34	✓	1 METERS & INSTALLATION	07/01/97	N	SL	40	8,082.97	0.00	0.00	5,375.15	141.45 F	5,516.60
36	✓	1 METERS & INSTALLATIONS	07/01/08	N	SL	40	16,375.57	0.00	0.00	3,479.81	409.39	3,889.20
37	✓	1 METERS & INSTALLA	07/01/98	N	SL	40	8,433.21	0.00	0.00	5,257.14	156.42 F	5,413.56
39	✓	1 METERS & INSTALLA	07/01/09	N	SL	40	18,500.62	0.00	0.00	3,468.90	462.52	3,931.42
40	✓	1 METERS & INSTALLA	07/01/10	N	SL	40	23,993.36	0.00	0.00	3,898.90	599.83	4,498.73
41	✓	1 RADIO READ COMPU SOFTWARE	06/02/10	N	SL	5	17,500.00	0.00	0.00	17,500.00	0.00	17,500.00
42	✓	1 RADIO READ METERS	07/01/10	N	SL	40	98,317.85	0.00	0.00	15,976.67	2,457.95	18,434.62
43	✓	1 RADIO READ CONVER KITS	07/01/10	N	SL	40	45,870.00	0.00	0.00	7,453.88	1,146.75	8,600.63
44	✓	1 1" RADIO READ MET	05/26/10	N	SL	40	1,960.00	0.00	0.00	322.58	49.00	371.58
45	✓	1 RADIO READ METERS	12/01/10	N	SL	40	5,772.00	0.00	0.00	877.83	144.30	1,022.13
47	✓	1 METERS & INSTALLA	01/05/11	N	SL	40	150.00	0.00	0.00	22.50	3.75	26.25
48	✓	1 RADIO READ METERS	01/12/11	N	SL	40	31,524.00	0.00	0.00	4,728.60	788.10	5,516.70
49	✓	1 METERS & INSTALLA	03/23/11	N	SL	40	4,237.60	0.00	0.00	609.16	105.94	715.10
50	✓	1 METERS & INSTALLA	04/05/11	N	SL	40	4,042.00	0.00	0.00	581.04	101.05	682.09
51	✓	1 METERS & INSTALLA	05/04/11	N	SL	40	1,311.09	0.00	0.00	185.75	32.78	218.53
52	✓	1 METERS & INSTALLA	05/04/11	N	SL	40	5,671.20	0.00	0.00	803.42	141.78	945.20
53	✓	1 METERS & INSTALLA	07/01/11	N	SL	40	4,458.81	0.00	0.00	613.09	111.47	724.56
55	✓	1 METERS & INSTALLA	12/05/12	N	SL	40	1,464.66	0.00	0.00	149.53	36.62	186.15
56	✓	1 METERS	01/18/12	N	SL	40	14,096.52	0.00	0.00	1,732.69	352.41	2,085.10
57	✓	1 METERS & INSTALLA	03/07/12	N	SL	40	48,125.00	0.00	0.00	5,815.12	1,203.13	7,018.25

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Group # 6 334.4 METERS & INSTALL (Continued)												
58	✓	1 1 METER	12/15/12	N	SL	40	168.00	0.00	0.00	17.15	4.20	21.35
59	✓	1 METERS (170 3/4")	11/01/13	N	SL	40	24,320.00	0.00	0.00	1,925.33	608.00	2,533.33
60	✓	1 METERS (243 3/4")	06/28/13	N	SL	40	45,758.00	0.00	0.00	4,003.83	1,143.95	5,147.78
61	✓	1 METER BASE COPPER (60 3/4")	06/28/13	N	SL	40	5,801.40	0.00	0.00	507.64	145.04	652.68
63	✓	1 METERS & INSTALL	06/30/13	N	SL	40	4,414.07	0.00	0.00	386.23	110.35	496.58
64	✓	1 Meters & Installation	06/30/14	N	SL	40	2,507.90	0.00	0.00	156.75	62.70	219.45
66	✓	1 METERS & INSTALLA	06/30/15	N	SL	40	15,890.91	0.00	0.00	595.91	397.27	993.18
67	✓	1 Meters & Installation	07/01/16	N	SL	40	7,150.00	0.00	0.00	89.38	178.75	268.13
68	✓	1 Meter Replacements	07/01/16	N	SL	40	82,190.07	0.00	0.00	1,027.38	2,054.75	3,082.13
69	✓	1 Meters & Installation	07/01/78	N	*SOLD*	40	19,658.00	0.00	0.00	19,658.00	0.00	19,658.00
70	✓	1 METERS & INSTALLA	07/01/79	N	*SOLD*	40	3,787.00	0.00	0.00	3,567.34	47.34	3,614.68
71	✓	1 METERS & INSTALLA	07/01/79	N	SL	40	31,643.00	0.00	0.00	29,807.53	791.08	30,598.61
72	✓	1 METERS/INSTALLATI	07/01/17	N	SL	40	88,113.12	0.00	0.00	0.00	1,101.41	1,101.41

Sub-Total	977,886.61	0.00	0.00	319,983.96	20,833.92	340,817.88
Less: Assets Sold	23,445.00	0.00	0.00	23,225.34	47.34	23,272.68
Group # 6 Total	✓ 954,441.61	0.00	0.00	296,758.62	20,786.58	✓ 317,545.20

Group # 7 335.4 HYDRANTS

2	✓	1 FIRE HYDRANT	07/01/86	N	SL	40	915.00	0.00	0.00	697.74	22.88	720.62
3	✓	1 HYDRANTS	07/01/88	N	SL	40	1,259.49	0.00	0.00	897.41	31.49	928.90
4	✓	1 HYDRANTS	07/01/89	N	SL	40	3,495.32	0.00	0.00	2,403.00	87.38	2,490.38
5	✓	1 HYDRANTS	07/01/90	N	SL	40	2,273.00	0.00	0.00	1,505.92	56.83	1,562.75
6	✓	1 HYDRANTS	07/01/91	N	SL	40	1,737.42	0.00	0.00	1,107.66	43.44	1,151.10
7	✓	1 HYDRANT	07/01/92	N	SL	40	482.28	0.00	0.00	295.43	12.06	307.49
8	✓	1 HYDRANT	07/01/97	N	SL	40	315.00	0.00	0.00	153.62	7.88	161.50
9	✓	1 REBUILT 4 1/2" HYDRANT	07/01/01	N	SL	40	425.00	0.00	0.00	164.74	10.63	175.37
10	✓	1 5 1/2" HYDRANT	07/01/01	N	SL	40	1,360.63	0.00	0.00	527.29	34.02	561.31
11	✓	1 4" HYDRANT	07/01/01	N	SL	40	872.49	0.00	0.00	338.07	21.81	359.88
12	✓	1 FIRE HYDRANT	07/01/01	N	SL	40	500.00	0.00	0.00	193.75	12.50	206.25
13	✓	1 TWO FIRE HYDRANT	07/01/02	N	SL	40	1,740.58	0.00	0.00	630.91	43.51	674.42
14	✓	1 3WAY, 3FT BURY HYDRANT	07/01/03	N	SL	40	911.60	0.00	0.00	307.67	22.79	330.46
15	✓	1 TWO 4FT BURY, 3WAY HYDRANTS	10/15/04	N	SL	40	1,603.08	0.00	0.00	490.98	40.08	531.06
16	✓	1 4" BURY, 3WAY HYDRANT	12/15/04	N	SL	40	984.56	0.00	0.00	297.37	24.61	321.98
17	✓	1 HYDRANTS	07/12/06	N	SL	40	3,442.86	0.00	0.00	903.74	86.07	989.81
18	✓	1 HYDRANTS	09/05/06	N	SL	40	408.91	0.00	0.00	105.61	10.22	115.83
19	✓	1 THREE FIRE HYDRANTS-CHERRY HILL	07/01/06	N	SL	40	3,135.75	0.00	0.00	823.10	78.39	901.49
20	✓	1 HWY 175 PROJECT	12/01/07	N	SL	40	3,527.00	0.00	0.00	800.97	88.18	889.15
21	✓	1 ADAPTOR	05/21/09	N	SL	10	67.62	0.00	0.00	51.26	6.76	58.02
22	✓	1 HYDRANTS	07/01/11	N	SL	40	2,359.41	0.00	0.00	324.44	58.99	383.43
23	✓	1 AMERICAN FLOW HY	05/02/12	N	SL	40	2,245.02	0.00	0.00	261.94	56.13	318.07
24	✓	1 Hydrant	08/15/14	N	SL	40	221.67	0.00	0.00	13.39	5.54	18.93

Group # 7 Total	✓ 34,283.69	0.00	0.00	13,296.01	862.19	✓ 14,158.20
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Group # 8 304.3 STRUCT & IMPRV/GEN

1	✓	1 OFFICE BUILDING	07/01/80	N	SL	40	18,007.00	0.00	0.00	16,430.66	450.18	16,880.84
2	✓	1 OFFICE BLDG ADDITION	07/01/86	N	SL	40	22,025.05	0.00	0.00	16,794.14	550.63	17,344.77

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Group # 8 304.5 STRUCT & IMPRV/GEN (Continued)												
3	✓	1 CHAIN LINK FENCE	07/01/86	N	SL	20	800.29	0.00	0.00	800.25	0.00	800.25
4	✓	1 NEW ROOF	10/15/89	N	SL	12	4,350.00	0.00	0.00	4,350.00	0.00	4,350.00
5	✓	1 BUILDING IMPROVEMENTS	07/01/91	N	SL	40	11,692.70	0.00	0.00	7,454.13	292.32	7,746.45
6	✓	1 STORAGE BUILDING	07/01/91	N	SL	20	6,390.41	0.00	0.00	6,390.41	0.00	6,390.41
7	✓	1 STEEL WORK BENCH	10/15/93	N	SL	10	130.68	0.00	0.00	130.68	0.00	130.68
8	✓	1 STORAGE BLDG IMPROVEMENTS	07/01/97	N	SL	20	281.38	0.00	0.00	274.36	7.00	281.36
9	✓	1 FURNACE	07/01/98	N	SL	10	2,775.00	0.00	0.00	2,775.00	0.00	2,775.00
10	✓	1 SHOP GAS FURNACE/ INSTALLATION	07/01/01	N	SL	10	1,198.00	0.00	0.00	1,198.00	0.00	1,198.00
11	✓	1 ROOF-OFFICE BUILDING	10/05/05	N	SL	12	2,734.26	0.00	0.00	2,563.41	171.00	2,734.41
12	✓	1 DOOR-BUILDING	05/05/05	N	SL	20	170.00	0.00	0.00	99.17	8.50	107.67
13	✓	1 NEW ROOF-OFFICE BLDG	10/15/08	N	SL	20	4,700.00	0.00	0.00	1,938.75	235.00	2,173.75
14	✓	1 GAS LINE-PUMP STAT	09/30/10	N	SL	65	900.00	0.00	0.00	86.56	13.85	100.41
15	✓	1 ROOF - REPAIR	04/24/13	N	SL	12	1,700.00	0.00	0.00	519.45	141.67	661.12
16	✓	1 ROOF-OLD BLDG	04/25/17	N	SL	15	13,826.57	0.00	0.00	0.00	614.51	614.51
17	✓	1 OFFICE BUILDING	08/11/17	N	SL	40	150,000.00	0.00	0.00	0.00	1,562.50	1,562.50
18	✓	1 ADD'L OFFICE-NEW BLDG	10/17/17	N	SL	40	1,600.00	0.00	0.00	0.00	6.67	6.67
Group # 8 Total							✓ 243,281.34 ✓	0.00	0.00	61,804.97	4,053.83 ✓	65,858.80 ✓
Group # 9 340.5 OFFICE FURN & EQUIP												
3	✓	1 EIGHT CHAIRS	07/01/80	N	SL	10	766.00	0.00	0.00	766.00	0.00	766.00
5	✓	1 CONFERENCE TABLE	07/01/80	N	SL	10	265.00	0.00	0.00	265.00	0.00	265.00
8	✓	1 FILE CABINET	07/01/82	N	SL	10	155.00	0.00	0.00	155.00	0.00	155.00
9	✓	1 FILE CABINET	07/01/84	N	SL	10	145.00	0.00	0.00	145.00	0.00	145.00
10	✓	1 FIRE PROOF FILE	07/01/84	N	SL	10	785.00	0.00	0.00	785.00	0.00	785.00
11	✓	1 COMPUTER TABLE	07/01/85	N	SL	10	50.00	0.00	0.00	50.00	0.00	50.00
14	✓	1 TABLE	07/01/86	N	SL	5	25.00	0.00	0.00	25.00	0.00	25.00
15	✓	1 CARD CABINET	07/01/86	N	SL	10	50.00	0.00	0.00	50.00	0.00	50.00
16	✓	1 DRAFTING TABLE	07/01/86	N	SL	5	35.00	0.00	0.00	35.00	0.00	35.00
18	✓	1 HEATER FAN	03/15/88	N	SL	3	15.00	0.00	0.00	15.00	0.00	15.00
28	✓	1 CARPET & TILE	06/15/96	N	SL	10	1,429.18	0.00	0.00	1,429.18	0.00	1,429.18
29	✓	1 SAFE WHEELS	08/15/96	N	SL	5	169.00	0.00	0.00	169.00	0.00	169.00
35	✓	1 TWO OFFICE CHAIRS	07/01/00	N	SL	5	159.98	0.00	0.00	159.98	0.00	159.98
37	✓	1 DESK	07/01/02	N	SL	5	55.00	0.00	0.00	55.00	0.00	55.00
38	✓	1 OLYMPIA TYPEWRIT	07/01/03	N	SL	5	499.00	0.00	0.00	499.00	0.00	499.00
42	✓	1 UTILITY MGT SYS/ HARDWARE	10/15/04	N	SL	4	8,831.50	0.00	0.00	8,831.50	0.00	8,831.50
43	✓	1 SOFTWARE	12/15/04	N	SL	10	4,615.00	0.00	0.00	4,614.94	0.00	4,614.94
44	✓	1 SOFTWARE	12/15/04	N	SL	10	347.00	0.00	0.00	347.00	0.00	347.00
45	✓	1 COMPUTER	12/15/04	N	SL	4	625.59	0.00	0.00	625.23	0.00	625.23
46	✓	1 UTILITY MGT SYS/ SOFTWARE	10/15/04	N	SL	10	8,137.50	0.00	0.00	8,137.19	0.00	8,137.19
47	✓	1 FIRE PROOF FILE CABINET	01/19/05	N	SL	20	1,598.95	0.00	0.00	959.40	79.95	1,039.35
48	✓	1 HP 1040 INKJET FAX MACHINE	08/30/05	N	SL	5	99.98	0.00	0.00	99.98	0.00	99.98
52	✓	1 FIRE PROOF FILE CABINET	04/05/06	N	SL	20	865.00	0.00	0.00	464.94	43.25	508.19
53	✓	1 MONITOR	04/17/07	N	SL	5	139.99	0.00	0.00	139.99	0.00	139.99

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Group # 9 340.5 OFFICE FURN & EQUIP (Continued)													
56	1	DRAFTING STOOL	05/28/08	N	SL	10	102.50	0.00	0.00	87.98	10.25	98.23	
58	1	COMPUTER ACCESSO	03/25/09	N	SL	5	270.96	0.00	0.00	270.96	0.00	270.96	
59	1	TIME CLOCK	05/06/09	N	SL	10	244.52	0.00	0.00	187.45	24.45	211.90	
60	1	CROSSCUT SHREDDER	05/26/10	N	SL	3	159.99	0.00	0.00	159.99	0.00	159.99	
61	1	HP COMPUTER	11/17/10	N	SL	5	494.54	0.00	0.00	494.54	0.00	494.54	
62	1	THREE TELEPHONES	12/02/10	N	SL	5	384.95	0.00	0.00	384.95	0.00	384.95	
63	1	COMPUTER MONITO	12/22/10	N	SL	5	205.65	0.00	0.00	205.65	0.00	205.65	
64	1	COFFEE MAKER	12/16/10	N	SL	3	99.99	0.00	0.00	99.99	0.00	99.99	
65	1	PRINTER TIME CARD	03/02/11	N	SL	5	396.54	0.00	0.00	396.54	0.00	396.54	
66	1	DESKTOP SERVER & I	03/30/11	N	SL	5	2,710.10	0.00	0.00	2,710.10	0.00	2,710.10	
67	1	500GB HARDDRIVE	04/27/11	N	SL	5	59.99	0.00	0.00	59.99	0.00	59.99	
68	1	HP TOWER, MONITO	06/27/12	N	SL	5	1,805.00	0.00	0.00	1,624.50	180.50	1,805.00	
69	1	PHOENIX FILING CAB	03/20/13	N	SL	10	2,449.00	0.00	0.00	918.38	244.90	1,163.28	
70	1	TOSHIBA E-STUDIO C	12/27/13	N	*SOLD*	5	600.00	0.00	0.00	360.00	90.00	450.00	
71	1	Cabinets, Counter Tops	01/10/14	N	SL	20	6,470.00	0.00	0.00	970.50	323.50	1,294.00	
72	1	Whirlpool Refrigerator	05/12/14	N	SL	5	150.00	0.00	0.00	80.00	30.00	110.00	
73	1	Chair	05/20/14	N	SL	3	104.99	0.00	0.00	90.41	14.58	104.99	
74	1	Computers	05/28/14	N	SL	5	4,437.50	0.00	0.00	2,292.71	887.50	3,180.21	
75	1	Netgear 16-Port Switch	06/18/14	N	SL	5	75.59	0.00	0.00	37.80	15.12	52.92	
76	1	Pressure Mats	06/18/14	N	SL	10	399.98	0.00	0.00	100.00	40.00	140.00	
77	1	Computer	08/06/14	N	SL	5	1,185.00	0.00	0.00	572.75	237.00	809.75	
78	1	Desks	09/10/14	N	SL	10	950.00	0.00	0.00	221.67	95.00	316.67	
79	1	Chair	09/10/14	N	SL	3	102.05	0.00	0.00	79.38	22.67	102.05	
80	1	Acer Monitor	10/22/14	N	SL	5	142.99	0.00	0.00	61.97	28.60	90.57	
81	1	Speakers	10/22/14	N	SL	5	69.99	0.00	0.00	30.33	14.00	44.33	
82	1	Premier Rapid Fold Mac	11/25/14	N	SL	5	279.99	0.00	0.00	116.67	56.00	172.67	
83	1	LEXMARK M1145 PRI	02/10/15	N	SL	5	893.00	0.00	0.00	342.32	178.60	520.92	
84	1	PRINTER	12/23/15	N	SL	3	895.00	0.00	0.00	298.33	298.33	596.66	
85	1	CASH DRAWER	12/23/15	N	SL	10	376.32	0.00	0.00	37.63	37.63	75.26	
86	1	SERVER, MONITOR	02/28/17	N	SL	5	4,139.00	0.00	0.00	0.00	689.83	689.83	
87	1	COPIER	09/19/17	N	SL	5	1,070.00	0.00	0.00	0.00	53.50	53.50	
88	1	COUNTER PRINTER	10/10/17	N	SL	5	1,014.40	0.00	0.00	0.00	50.72	50.72	
89	1	ROUTER	10/10/17	N	SL	5	1,291.00	0.00	0.00	0.00	64.55	64.55	
							Sub-Total	63,894.20	0.00	0.00	42,116.82	3,810.43	45,927.25
							Less: Assets Sold	600.00	0.00	0.00	360.00	90.00	450.00
							Group # 9 Total	63,294.20	0.00	0.00	41,756.82	3,720.43	45,477.25

Group # 10 343.5 TOOLS, SHOP, GRG EQ

1	1	TOOLS, SHOP, GARAGE EQUIP	07/01/78	N	SL	10	2,178.00	0.00	0.00	2,178.00	0.00	2,178.00
2	1	METER CLEANING VATS	07/01/81	N	SL	10	47.00	0.00	0.00	47.00	0.00	47.00
3	1	CI 8" PIPE CUTTER	07/01/82	N	SL	10	554.00	0.00	0.00	554.00	0.00	554.00
4	1	TORCH	07/01/82	N	SL	4	69.00	0.00	0.00	69.00	0.00	69.00
6	1	TAPPING MACHINE	07/01/84	N	SL	10	250.00	0.00	0.00	250.00	0.00	250.00
7	1	SMALL HAND TOOLS	07/01/86	N	SL	5	303.39	0.00	0.00	303.39	0.00	303.39
8	1	DOLLY	07/01/86	N	SL	10	57.05	0.00	0.00	57.05	0.00	57.05
9	1	VALVE BOX LOCATOR	03/15/87	N	SL	10	265.00	0.00	0.00	265.00	0.00	265.00
10	1	GAS ENGINE PUMP	08/15/87	N	SL	5	328.46	0.00	0.00	328.46	0.00	328.46
12	1	WEEDEATER	07/01/89	N	SL	4	162.46	0.00	0.00	162.46	0.00	162.46
13	1	GRINDER	07/01/91	N	SL	5	226.71	0.00	0.00	226.71	0.00	226.71
14	1	USED REFRIDERATOR	07/01/92	N	SL	5	50.00	0.00	0.00	50.00	0.00	50.00
15	1	DRILL PRESS	11/15/93	N	SL	5	238.45	0.00	0.00	238.45	0.00	238.45

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Group # 10 343.5 TOOLS, SHOP, GRG EQ (Continued)												
16	✓	1 WELDER	11/15/93	N	SL	5	211.99	0.00	0.00	211.99	0.00	211.99
18	✓	1 MISC TOOLS & SHOP EQUIP	07/01/96	N	SL	5	1,886.24	0.00	0.00	1,886.24	0.00	1,886.24
19	✓	1 MISC TOOLS & SHOP EQUIP	07/01/97	N	SL	5	1,952.66	0.00	0.00	1,952.66	0.00	1,952.66
20	✓	1 VARIOUS TOOLS	07/01/99	N	SL	5	478.00	0.00	0.00	478.00	0.00	478.00
21	✓	1 TRUCK TOOL BOX	07/01/00	N	SL	5	199.99	0.00	0.00	199.99	0.00	199.99
22	✓	1 PUMP	07/01/00	N	SL	5	277.13	0.00	0.00	277.13	0.00	277.13
23	✓	1 LINE FINDER	07/01/00	N	SL	5	1,910.50	0.00	0.00	1,910.50	0.00	1,910.50
24	✓	1 TOOLBOX	07/01/01	N	SL	5	129.74	0.00	0.00	129.74	0.00	129.74
25	✓	1 16' TRAILER	07/01/01	N	SL	10	975.00	0.00	0.00	975.00	0.00	975.00
26	✓	1 WEDEATER	07/01/01	N	SL	5	216.40	0.00	0.00	216.40	0.00	216.40
27	✓	1 DIG CHAIN	07/01/02	N	SL	5	1,895.40	0.00	0.00	1,895.40	0.00	1,895.40
28	✓	1 TRACTOR COVERING	07/01/02	N	SL	5	1,413.71	0.00	0.00	1,413.34	0.00	1,413.34
29	✓	1 GENERATOR	07/01/95	N	SL	5	699.99	0.00	0.00	699.99	0.00	699.99
30	✓	1 3" TRASH PUMP	05/18/05	N	SL	5	300.00	0.00	0.00	300.00	0.00	300.00
31	✓	1 2" PUMP	06/01/05	N	SL	5	262.97	0.00	0.00	262.97	0.00	262.97
32	✓	1 BOBCAT 250 WELDER	07/27/05	N	SL	10	2,853.64	0.00	0.00	2,853.64	0.00	2,853.64
33	✓	1 SX10 A FRAME TRAIL	09/07/05	N	SL	10	585.00	0.00	0.00	585.00	0.00	585.00
34	✓	1 ACETYLENE TORCH & ACCESSORIES	05/17/06	N	SL	5	789.28	0.00	0.00	789.28	0.00	789.28
35	✓	1 BUSHHOG	08/23/06	N	SL	10	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00
36	✓	1 ACETYLENE TORCH ACCESSORIES	12/18/07	N	SL	5	647.24	0.00	0.00	647.24	0.00	647.24
37	✓	1 METAL DETECTOR	01/23/08	N	SL	5	149.98	0.00	0.00	149.98	0.00	149.98
38	✓	1 WELDER PLUG	03/04/09	N	SL	5	30.00	0.00	0.00	30.00	0.00	30.00
39	✓	1 TRASH PUMP	03/03/10	N	SL	3	189.99	0.00	0.00	189.99	0.00	189.99
40	✓	1 WATER PUMP	04/07/10	N	SL	3	388.91	0.00	0.00	388.91	0.00	388.91
41	✓	1 IMPACT WRENCH	08/04/10	N	SL	10	299.00	0.00	0.00	191.86	29.90	221.76
42	✓	1 20' ALUM EXT LADDE	09/01/10	N	SL	2	124.99	0.00	0.00	124.99	0.00	124.99
43	✓	1 MEASURING WHEEL	03/23/11	N	SL	5	80.98	0.00	0.00	80.98	0.00	80.98
44	✓	1 SHOP EQUIPMENT	12/01/11	N	SL	5	179.99	0.00	0.00	179.99	0.00	179.99
45	✓	1 DEWALT ELECT. DRI	05/02/12	N	SL	5	259.00	0.00	0.00	241.73	17.27	259.00
46	✓	1 HONDA SUMP PUMP	07/03/12	N	SL	5	224.35	0.00	0.00	201.92	22.43	224.35
47	✓	1 GPS MAP	07/23/12	N	SL	5	317.99	0.00	0.00	280.90	37.09	317.99
48	✓	1 "THE BLUE SCREW"	05/15/13	N	SL	5	199.95	0.00	0.00	146.63	39.99	186.62
49	✓	1 CHARGER WITH WHE	12/04/13	N	SL	5	144.99	0.00	0.00	89.42	29.00	118.42
50	✓	1 Listening Device	05/07/14	N	SL	5	3,064.52	0.00	0.00	1,634.40	612.90	2,247.30
51	✓	1 Pump Water/Trash Gas 2	08/06/14	N	SL	3	179.99	0.00	0.00	145.00	34.99	179.99
52	✓	1 Gas Washer	09/03/14	N	SL	3	219.98	0.00	0.00	171.10	48.88	219.98
53	✓	1 Floor Mat	09/03/14	N	SL	3	9.99	0.00	0.00	7.77	2.22	9.99
54	✓	1 Lopper Anvil Handle	09/03/14	N	SL	3	22.99	0.00	0.00	17.87	5.12	22.99
55	✓	1 Digital Multi Meter	07/02/14	N	SL	3	78.37	0.00	0.00	65.30	13.07	78.37
56	✓	1 MISCELLANEOUS TO	02/04/15	N	SL	5	170.94	0.00	0.00	65.53	34.19	99.72
Group # 10 Total							✓ 29,751.30	0.00	0.00	27,818.30	927.05	28,745.35

Group # 11 346.5 COMMUNICATION EQUIP

5	✓	1 MOTOROLA PAGER	07/01/92	N	SL	5	313.00	0.00	0.00	313.00	0.00	313.00
7	✓	1 RADIO	07/01/96	N	SL	5	155.30	0.00	0.00	155.30	0.00	155.30
8	✓	1 MOBILE RADIO & ANTENNA	08/15/96	N	SL	5	1,826.17	0.00	0.00	1,826.17	0.00	1,826.17
10	✓	1 DECODER	07/01/97	N	SL	5	86.34	0.00	0.00	86.34	0.00	86.34
11	✓	1 TRUCK RADIO	07/01/98	N	SL	5	481.68	0.00	0.00	481.68	0.00	481.68
12	✓	1 RADIO	07/01/00	N	SL	5	486.85	0.00	0.00	486.85	0.00	486.85

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Group # 11 346.5 COMMUNICATION EQUIP (Continued)												
13	1	ANTENNA & CONNECTOR	07/01/00	N	SL	5	127.18	0.00	0.00	127.18	0.00	127.18
14	1	MOBILE RADIO	07/01/01	N	SL	5	514.95	0.00	0.00	514.46	0.00	514.46
15	1	TWO PAGERS	07/01/01	N	SL	5	756.00	0.00	0.00	756.00	0.00	756.00
17	1	GRAPH-TELEMETRY	07/01/03	N	SL	20	499.00	0.00	0.00	336.83	24.95	361.78
19	1	RADIO IN BACKHOE	05/17/06	N	SL	3	252.38	0.00	0.00	252.38	0.00	252.38
20	1	TRANSDUCER	01/18/07	N	SL	5	375.00	0.00	0.00	375.00	0.00	375.00
21	1	SCADA TELEMETRY	08/01/09	N	SL	20	142,185.01	0.00	0.00	52,726.94	7,109.25	59,836.19
22	1	TELEPHONE	09/23/09	N	SL	3	205.73	0.00	0.00	205.73	0.00	205.73
23	1	RADIO BATTERY	11/02/09	N	SL	3	43.22	0.00	0.00	43.22	0.00	43.22
24	1	CELL PHONE	05/09/12	N	SL	3	99.99	0.00	0.00	99.99	0.00	99.99
25	1	JENNINGS COMM. SYS	12/12/12	N	SL	5	1,364.25	0.00	0.00	1,114.14	250.11	1,364.25
26	1	JENNINGS COMM. SYS	12/13/12	N	SL	5	625.50	0.00	0.00	510.83	114.67	625.50
27	1	Mobile Radio & Antenna	05/12/14	N	SL	5	95.00	0.00	0.00	50.67	19.00	69.67
28	1	Microsoft Surface Tablet	05/12/14	N	SL	3	1,107.17	0.00	0.00	984.16	123.01	1,107.17
29	1	Kenwood Mobile Radio	05/12/14	N	SL	5	262.50	0.00	0.00	140.00	52.50	192.50
30	1	ANTENNA	06/24/15	N	SL	5	40.00	0.00	0.00	12.00	8.00	20.00
31	1	SCADA Radio System	04/20/16	N	SL	20	15,800.00	0.00	0.00	526.67	790.00	1,316.67
32	1	ANTENNA-OLD BLDG	05/30/17	N	SL	30	1,392.01	0.00	0.00	0.00	27.07	27.07
33	1	TONE RADIO	11/29/17	N	SL	15	1,090.00	0.00	0.00	0.00	6.06	6.06
Group # 11 Total							✓ 170,184.23 ✓	0.00	0.00	62,125.54	8,524.62 ✓	70,650.16 ✓
Group # 12 347.5 MISCELLANEOUS EQUIP												
1	1	STOVE, SINK, REFRIG COMBO	07/01/80	N	SL	10	537.00	0.00	0.00	537.00	0.00	537.00
2	1	KITCHEN CABINETS	07/01/80	N	SL	10	381.00	0.00	0.00	381.00	0.00	381.00
4	1	WATER HEATER	07/01/80	N	SL	10	77.00	0.00	0.00	77.00	0.00	77.00
5	1	MISC EQUIP	03/15/87	N	SL	10	95.92	0.00	0.00	95.92	0.00	95.92
6	1	CUB CADET MOWER	09/19/07	N	SL	5	1,839.99	0.00	0.00	1,839.99	0.00	1,839.99
7	1	FLOURIDE SYSTEM	03/01/12	N	SL	10	471.34	0.00	0.00	227.80	47.13	274.93
8	1	MISC EQUIPMENT	12/18/12	N	SL	5	145.00	0.00	0.00	116.00	29.00	145.00
9	1	AIR CONDITIONERS (07/24/13	N	SL	5	1,385.26	0.00	0.00	946.59	277.05	1,223.64
10	1	Security System	04/11/14	N	SL	10	1,490.25	0.00	0.00	409.83	149.03	558.86
11	1	Security System	04/29/14	N	SL	10	497.25	0.00	0.00	132.61	49.73	182.34
12	1	AC (GE 18K BTU Remo	07/23/14	N	SL	5	469.00	0.00	0.00	226.68	93.80	320.48
Group # 12 Total							✓ 7,389.01 ✓	0.00	0.00	4,990.42	645.74 ✓	5,636.16 ✓
Group # 14 344.5 METER TESTING EQUIP												
1	1	METER TESTING EQUIPMENT	07/01/86	N	SL	10	4,388.48	0.00	0.00	4,388.48	0.00	4,388.48
Group # 14 Total							✓ 4,388.48 ✓	0.00	0.00	4,388.48	0.00 ✓	4,388.48 ✓
Group # 15 345.5 POWER OPERATED EQ												
2	1	KUBOTA TRACTOR	07/01/00	N	SL	10	21,480.00	0.00	0.00	21,480.00	0.00	21,480.00
3	1	LIGHTS FOR KUBOTA	07/01/01	N	SL	10	182.00	0.00	0.00	181.90	0.00	181.90
5	1	CASE SERIES II BACKHOE	03/28/06	N	SL	10	57,350.00	0.00	0.00	57,350.00	0.00	57,350.00
6	1	FORKS FOR BACKHOE	06/06/07	N	SL	10	1,395.39	0.00	0.00	1,337.26	58.13	1,395.39
7	1	3700 DITCH WITCH TRENCHER	04/23/08	N	SL	10	35,296.67	0.00	0.00	30,590.47	3,529.67	34,120.14
8	1	Valve	05/07/14	N	SL	65	647.63	0.00	0.00	26.56	9.96	36.52
10	1	2014 Case CX36B Exca	06/25/14	N	SL	10	42,526.56	0.00	0.00	10,631.65	4,252.66	14,884.31

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Group # 15 345.5 POWER OPERATED EQ (Continued)												
11	1	12" BUCKET	11/04/15	N	SL	20	700.00	0.00	0.00	40.83	35.00	75.83
12	1	Ditching Bucket	04/14/16	N	SL	20	325.00	0.00	0.00	12.19	16.25	28.44
Group # 15 Total							159,903.25	0.00	0.00	121,650.86	7,901.67	129,552.53
Group # 16 339.4 OTHR PLANT & MSC EQ												
2	1	2" PUMP	07/01/97	N	SL	5	259.97	0.00	0.00	259.97	0.00	259.97
3	1	TANK OVERFLOW CLOCK	07/01/97	N	SL	5	520.00	0.00	0.00	520.00	0.00	520.00
5	1	PUMP	07/01/00	N	SL	5	263.00	0.00	0.00	263.00	0.00	263.00
6	1	60 GAL AIR COMPRESSOR	07/01/02	N	SL	5	423.44	0.00	0.00	423.10	0.00	423.10
9	1	PVC CUTTERS	07/01/03	N	SL	5	396.80	0.00	0.00	396.80	0.00	396.80
10	1	COMPRESSOR	04/12/06	N	SL	5	379.99	0.00	0.00	379.99	0.00	379.99
11	1	GARMIN GPS	11/17/10	N	SL	5	342.48	0.00	0.00	342.48	0.00	342.48
12	1	GARMIN GPS	08/17/11	N	SL	5	82.15	0.00	0.00	82.15	0.00	82.15
13	1	Chlorine Tester	11/02/16	N	SL	5	473.67	0.00	0.00	15.79	94.73	110.52
Group # 16 Total							3,141.50	0.00	0.00	2,683.28	94.73	2,778.01
Group # 17 341.5 TRANSPORTATION EQ												
3	1	2001 CHEV 1500 PICK	07/01/01	N	*SOLD*	5	14,533.43	0.00	0.00	14,533.09	0.00	14,533.09
4	1	TRUCK TOOLBOX	07/01/01	N	SL	5	199.99	0.00	0.00	199.99	0.00	199.99
5	1	TRUCK TOOLBOX	07/01/01	N	SL	5	199.99	0.00	0.00	199.99	0.00	199.99
6	1	TRAILER	07/01/02	N	SL	5	1,200.00	0.00	0.00	1,200.00	0.00	1,200.00
10	1	2007 FORD RANGER	02/28/07	N	*SOLD*	5	12,016.00	0.00	0.00	12,016.00	0.00	12,016.00
11	1	HALOGEN LIGHT MIN	03/14/07	N	SL	5	110.98	0.00	0.00	110.98	0.00	110.98
12	1	HALOGEN LIGHT MIN	09/19/07	N	SL	5	236.97	0.00	0.00	236.97	0.00	236.97
13	1	TRUCK TOOLBOX	10/15/04	N	SL	5	204.99	0.00	0.00	204.99	0.00	204.99
15	1	2008 F350 TRUCK	04/23/08	N	SL	5	23,794.00	0.00	0.00	23,794.00	0.00	23,794.00
16	1	LIGHTS ON F350	04/29/08	N	SL	5	110.98	0.00	0.00	110.98	0.00	110.98
17	1	NERF BARS ON F350	10/16/08	N	SL	5	250.00	0.00	0.00	250.00	0.00	250.00
18	1	100 GAL TANK/PUMP	07/15/09	N	SL	5	584.98	0.00	0.00	584.98	0.00	584.98
19	1	2014 Dodge Ram	04/21/14	N	SL	5	21,250.87	0.00	0.00	11,333.79	4,250.17	15,583.96
20	1	14ft Trailer	06/18/14	N	SL	5	5,590.00	0.00	0.00	2,795.00	1,118.00	3,913.00
21	1	Lights	08/27/14	N	SL	5	746.93	0.00	0.00	348.58	149.39	497.97
22	1	2015 RAM 1500 DODG	06/10/15	N	SL	7	22,858.20	0.00	0.00	5,170.31	3,265.46	8,435.77
23	1	DUMP TRUCK	07/01/15	N	SL	7	16,000.00	0.00	0.00	3,428.57	2,285.71	5,714.28
24	1	TRUCK TOOL BOX	07/01/15	N	SL	7	429.98	0.00	0.00	92.14	61.43	153.57
25	1	2017 RAM 1500 4X4 TRUCK	04/30/17	N	SL	7	23,485.40	0.00	0.00	0.00	2,236.70	2,236.70
Sub-Total							143,803.69	0.00	0.00	76,610.36	13,366.86	89,977.22
Less: Assets Sold							26,549.43	0.00	0.00	26,549.09	0.00	26,549.09
Group # 17 Total							117,254.26	0.00	0.00	50,061.27	13,366.86	63,428.13
Group # 18 303.2 LAND&LN RIGHTS/PUMP												
1	1	LAND & LAND RIGHT	07/01/78	N			99.00	0.00	0.00	0.00	0.00	0.00
Group # 18 Total							99.00	0.00	0.00	0.00	0.00	0.00
Group # 19 303.4 LAND&LN RIGHTS/TRAN												
1	1	LAND & LAND RIGHT	07/01/78	N			1,500.00	0.00	0.00	0.00	0.00	0.00
Group # 19 Total							1,500.00	0.00	0.00	0.00	0.00	0.00

WSF/E-5-11

TK 1-19-18

1/19/2018
15:20

Muhlenberg County Water District #3
Federal ID #:
Asset Summary - Book Basis
Period Ended 12/31/17

Company: M68
Page: 11

Num	Loc	Property Description	Acquired	T	Method	Life	Cost/Basis	179 Exp/AFD	Add SDA	Prior Depr.	Current Depr.	Ending Depr.
*Group # 20 303.5 LAND&LN RIGHTS/TRAN												
1		1 LAND & LAND RIGHT	07/01/78	N			20,681.50	0.00	0.00	0.00	0.00	0.00
2		1 LAND & LAND RIGHT	12/01/13	N			669.00	0.00	0.00	0.00	0.00	0.00
Group # 20 Total							21,350.50	0.00	0.00	0.00	0.00	0.00
*Group # 21 310.1 POWER GENERATION EQ												
1		5 GENERATORS/ INSTALLATION	10/18/10	N	SL	40	95,176.00	0.00	0.00	14,672.97	2,379.40	17,052.37
2		1 ADMIN COSTS FOR PR	03/16/11	N	SL	40	2,500.00	0.00	0.00	359.38	62.50	421.88
Group # 21 Total							97,676.00	0.00	0.00	15,032.35	2,441.90	17,474.25
Grand Total							4,425,177.05	0.00	0.00	2,133,090.66	102,378.29	2,235,468.95
Less: Assets Sold							50,594.43	0.00	0.00	50,134.43	137.34	50,271.77
Net Grand Total							4,374,582.62	0.00	0.00	2,082,956.23	102,240.95	2,185,197.18

diff of \$6.1
is insert

Attachment 10

**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between Muhlenberg County Water District #3 ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

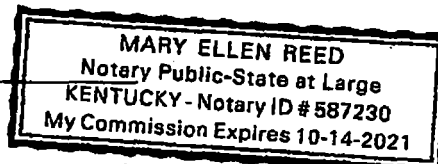
Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation
Troy Anderson	Purchased a 2" water pump from him	\$75.00
Troy Anderson	Purchased a Wacker PT4 trash pump & labor	\$520.00

- Check this box if the Utility has no related party transactions.
- Check box if additional transactions are listed on the supplemental page.
- Check box if any employee of the Utility is a family member of the Utility's chief executive officer, a Utility commissioner, or any person with a 10 percent or greater ownership interest in the Utility. The name of each employee and the official to whom they are related and the nature of the relationship are listed on the supplemental page entitled "Employees Related to Utility Officials."

Ben Tooley
(Print Name)

Ben Tooley
(Signed)

Superintendent
(Position/Office)



* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.

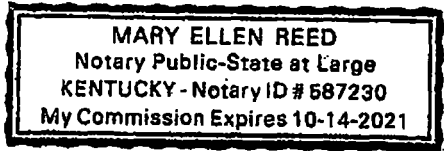
COMMONWEALTH OF KENTUCKY

COUNTY OF Muhlenberg

Subscribed and sworn to before me by Ben Tooley
(Name)

this 1 day of October, 2018.

Mary Ellen Reed
NOTARY PUBLIC
State-at-Large



**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between Muhlenberg County Water District #3 ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

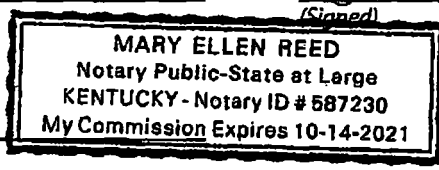
Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation
Troy Anderson	Purchased a 2" water pump from him	\$75.00
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Cindy Darr
(Print Name)

Cindy Darr
(Signed)

Office Manager
(Position/Office)



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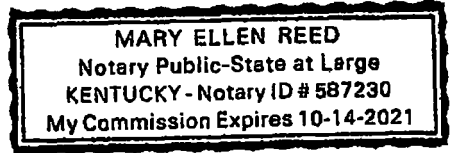
COMMONWEALTH OF KENTUCKY

COUNTY OF Muhlenberg

Subscribed and sworn to before me by Cindy Darr
(Name)

this 1 day of October, 2018.

Mary Ellen Reed
NOTARY PUBLIC
State-at-Large



**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between Muhlenberg County Water District #3 ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation
Troy Anderson	Purchased a 2" water pump from him	\$75.00
Troy Anderson	Purchased a Wacker PT4 trash pump & labor	\$520.00

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Donald Garrett
(Print Name)

Donald Garrett
(Signed)

Chairman
(Position/Office)

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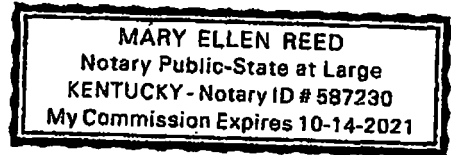
COMMONWEALTH OF KENTUCKY

COUNTY OF Muhlenberg

Subscribed and sworn to before me by Donald Garrett
(Name)

this 2 day of October, 20 .

Mary Ellen Reed
NOTARY PUBLIC
State-at-Large



**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between Muhlenberg County Water District #3 ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation
Troy Anderson	Purchased a 2" water pump from him	\$75.00
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Robert Woodbury
(Print Name)

COMMISSIONER
(Position/Office)

Robert Woodbury
(Signed)

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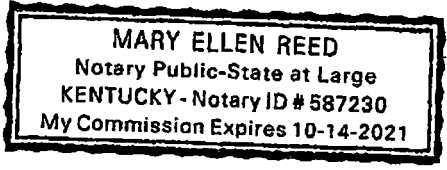
COMMONWEALTH OF KENTUCKY

COUNTY OF Muhlenberg

Subscribed and sworn to before me by Robert Woodburn
(Name)

this 2 day of October, 2018.

Mary Ellen Reed
NOTARY PUBLIC
State-at-Large



**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between Muhlenberg County Water District #3 ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

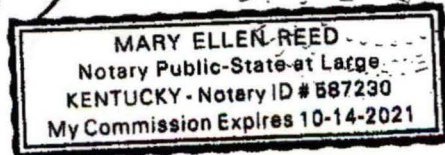
Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation
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Doug Anderson
(Print Name)

Doug Anderson
(Signed)

Comm.
(Position/Office)



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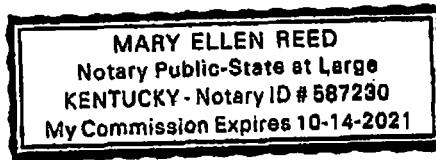
COMMONWEALTH OF KENTUCKY

COUNTY OF Muhlenberg

Subscribed and sworn to before me by Doug Anderson
(Name)

this 3 day of October, 2018.

Mary Ellen Reed
NOTARY PUBLIC
State-at-Large



Attachment 11

**A RESOLUTION OF THE BOARD OF COMMISSIONERS
OF THE MUHLENBERG COUNTY WATER DISTRICT #3
PROPOSING ADJUSTMENTS TO ITS WATER RATES AND
CHARGES AND AUTHORIZING ITS CHAIRMAN TO FILE
AN APPLICATION WITH THE PSC SEEKING APPROVAL OF
THE PROPOSED RATE ADJUSTMENT**

WHEREAS, the Muhlenberg County Water District #3 (“District”) is a water district created and organized under the provisions of KRS Chapter 74. The District is subject to the jurisdiction of the Kentucky Public Service Commission (“PSC”);

WHEREAS, prudent financial management dictates that the District take appropriate action to adjust its water rates and charges; and

WHEREAS, KRS 278.180 and 807 KAR 5:076 provide the legal mechanism for the District to propose adjustments to its water rates and charges;

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF COMMISSIONERS OF MUHLENBERG COUNTY WATER DISTRICT #3 AS FOLLOWS:

Section 1. The facts, recitals, and statements contained in the foregoing preamble of this Resolution are true and correct and are hereby affirmed and incorporated as a part of this Resolution.

Section 2. The District proposes to adjust its monthly water rates and charges as set forth in **Appendix A**, which is attached hereto and is incorporated herein by reference as a part of this Resolution. The proposed rates and charges set forth in **Appendix A** are subject to any minor adjustments that may be made by the PSC. The proposed rate adjustment shall not become effective until PSC approval has been obtained.

Section 3. The Chairman is hereby authorized and directed to prepare, execute, and file with the PSC, by utilizing the Alternative Rate Adjustment Procedure for Small Utilities set forth in 807 KAR 5:076, an Alternative Rate Filing (“ARF”) Application, Tariff Sheets, and all other documents that may be required by the PSC.


Section 4. The Chairman, Superintendent, and all other appropriate District Staff are hereby further authorized and directed to take any and all other actions and to execute and deliver any and all other documents as may be reasonably necessary to implement this Resolution.

Section 5. This Resolution shall take effect upon its adoption.

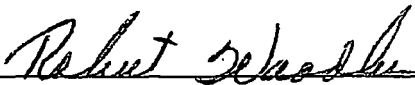
ADOPTED BY THE COMMISSION OF MUHLENBERG COUNTY

WATER DISTRICT #3 at a meeting held on September 17, 2018, signed by the Chairman, and attested by the Secretary.

ATTEST:



CHAIRMAN



SECRETARY

CERTIFICATION

I, Secretary of the Muhlenberg County Water District #3 (the "District"), do hereby certify that the foregoing is a true copy of a Resolution duly adopted by the Commission of the District at a meeting properly held on September 17, 2018, signed by the Chairman of the Commission, attested by me as Secretary, and now in full force and effect.

WITNESS my hand this 17th day of September, 2018.



SECRETARY

APPENDIX A

CURRENT AND PROPOSED RATES

Muhlenberg County Water District #3

Current Rates

Retail Monthly Water Rates for All Meter Sizes

<u>No. of Gallons per Month</u>	<u>Charge per 1,000 gals.</u>
First 2,000 Gallons (Minimum Bill)	\$ 17.75
Next 8,000 Gallons	5.45
Next 10,000 Gallons	5.16
Next 30,000 Gallons	4.79
Over 50,000 Gallons	4.51

Wholesale Rate

No current Wholesale Rate

Proposed Rates

Retail Monthly Water Rates for All Meter Sizes

<u>No. of Gallons per Month</u>	<u>Charge per 1,000 gals.</u>
First 2,000 Gallons (Minimum Bill)	\$ 21.42
Next 8,000 Gallons	6.58
Next 10,000 Gallons	6.23
Next 30,000 Gallons	5.78
Over 50,000 Gallons	5.44

Wholesale Rate

Rate for all Gallons Sold \$ 3.86