

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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OCT 18 2019

**PUBLIC SERVICE
COMMISSION**

In the Matter of:

**APPLICATION OF KNOTT COUNTY WATER AND)
SEWER DISTRICT FOR AN ALTERNATIVE RATE) CASE NO. 2019-00268
ADJUSTMENT)**

**KNOTT COUNTY WATER AND SEWER DISTRICT'S RESPONSE TO LETCHER
COUNTY WATER AND SEWER DISTRICT AND THE CITY OF HINDMAN'S
SECOND REQUEST FOR INFORMATION ISSUED OCTOBER 4, 2019**

Filed: October 18, 2019

Matthew Cathar
Commission expiration: 5/02/20

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KNOTT COUNTY)
WATER AND SEWER DISTRICT FOR)
AN ALTERNATIVE RATE ADJUSTMENT) CASE NO. 2019-00268

VERIFICATION OF KYLE SMITH


COMMONWEALTH OF KENTUCKY)
)
COUNTY OF Knott)

Kyle Smith, Chief Financial Officer of Knott County Water and Sewer District, states that he has supervised the preparation of certain of the following responses to data requests in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.



Kyle Smith

The foregoing Verification was signed, acknowledged and sworn to before me this ____ day of October, 2019, by Kyle Smith.



Commission expiration: 5/02/20

Bobbi S. Shanahan #603266
Commission expiration: 7/12/2022

**Knott County Water and Sewer District
Case No. 2019-00268
Letcher County Water and Sewer District and City of Hindman's Second Request for
Information issued October 4, 2019**

1. Describe how Knott District determined the useful lives of its capital assets for accounting purposes.

Response: KCWSD uses NARUC's publication "Depreciation Practices for Small Utilities" as a guide in determining the useful lives of its capital assets for accounting purposes.

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2. Identify the publications or texts that Knott District or its agents used to determine the useful lives of Knott District's capital assets for accounting purposes and for ratemaking purposes.

Response: As stated in Response to Item 1, KCWSD follows what it believes, is the Commission's practice to require an adjustment to a water utility's depreciation expense when the 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 to or near the midpoint of the recommended ranges. Based on the information provided at the most recent water commissioner training, a few case adjustments may deviate from NARUC ranges to recognize the specific work performed instead of a broad category.

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3. Confirm that Knott District considers the existing written contracts with each of its wholesale customers that are on file with the Public Service Commission to have been terminated. Provide a copy of the notice of the termination provided to each wholesale customer.

Response: KCWSD cannot confirm that all written contracts with each wholesale customer that are on file with the Commission have been cancelled. KCWSD has not issued any notices of termination to any wholesale purchasers.

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4. State when Knott District's Board of Commissioners made its decision to terminate its written contracts with its wholesale customers.

Response: Please see the Response to Item 3 above. KCWSD made the decision not to enter into a written wholesale agreement with LCWSD after the former agreement expired under the terms of that agreement. LCWSD refused on two occasions to meet with KCWSD personnel in December 2018 to discuss a new wholesale agreement. KCWSD has not made a decision to terminate all wholesale contracts. KCWSD has allowed some wholesale agreements to expire under the terms of those agreements. Additionally, some wholesale customers have refused to sign new agreements. KCWSD has continued to provide water at the \$3.00 per thousand gallons rate.

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5. Refer to Application, Attachment 5c. For each debt listed, state the annual date(s) that principal or interest payments must be made.

Response: The payment for the KIA loan is due on the first day of each month. The payment for the RUS bonds are due on January 1st and July 1st each year.

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6. Describe how Mr. Villines determined the miles of joint use mains.

Response: The joint use mains were identified by Mr. Jared Salmons. Mr. Vilines then scaled the length of those mains on a map of the water system. A copy of that map was previously provided in KCWSD's response to LCWSD and the city of Hindman's First Request for Information Item 6.

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7. Identify the specific sections of main that Mr. Villines determined were jointly used by Knott District and its wholesale customers.

Response: These lines have been labeled on the system map provided in response to LCWSD and the city of Hindman's First Request for Information Item 6 and was filed under seal. A copy of the map was provided to LCWSD pursuant to a Confidentiality Agreement.

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8. Identify the specific sections of main that Mr. Villines determined were jointly used by Knott District and Letcher District.

Response: Please see the Response to Item 7 above. The master meter connections for Hindman are included on the map previously provided along with the wholesale lines to these master meter connections.

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9. Identify the specific sections of main that Mr. Villines determined were jointly used by Knott District and Hindman.

Response: Please see the responses to Items 7 and 8 above. All of this information was indicated on the map previously provided.

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10. The table below lists the total length of mains according to the Application, Knott District's 2018 Annual Report to the Public Service Commission, and Kentucky Water Resource Information System ("WRIS"). Explain the discrepancy and describe how Knott District determined that the lengths used in its application were the appropriate lengths for use in its cost-of-service study.

Main Size (Inches)	Application (miles)	2018 Annual Rept (miles)	WRIS* (miles)
16	6.2		17.5
12	56.8	12	37.26
8	69.9	50	70.52
6	49.6	5.5	50.2
4	28.7	4	26.38
3	36.1	10	26.65
2	10.1	6	10.36
1	0.8		
* WRIS lists 0.49 miles as unknown			

Response: In 2018, KCWSD implemented an asset management software that allowed us to more accurately define the waterlines in our system. The asset management program was updated in 2019 with more accurate data. The numbers provided to Commission in the Application are the most accurate of those contained in the above table.

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11. Refer to Knott District's Response to Letcher District/City's First Request for Information, Item 4, pages 169-174. Provide the depreciation schedule as an Excel Spreadsheet.

Response: Please see attached. A copy of the excel spreadsheet is also being provided on CD.

Knott County Water & Sewer District Depreciation Schedule

December 31, 2018

Note: Client's 2018 depreciation software did not correctly rollover the ending 2017 balance when client prepared 2018 schedule for the audit. The client had also already closed out 2018 prior to identifying the issue which prevented updating the schedule. As a result, we converted the 2018 depreciation schedule from FY to CY. We took the 2018 year-end amount per this schedule to FY total balance and the ending AY on this schedule to the amount shown in the 2019 depreciation schedule as beginning AY. We recalculated CY depreciation and did all amounts to the trial balance.

Item - Knott County	Retired Date	In Service	Cost	Price	Current Method	Current Method	Life	
1000-00 Water Plant & Distribution System								
10 Water Treatment Plant - Original System	3/1/1970	71,434.30	71,434.00	-	71,434.00	30		
11 Water Tank - Original System	7/1/1970	19,432.00	19,432.00	-	19,432.00	20		
12 Water Tank - Original System	3/1/1970	1,600.00	1,600.00	-	1,600.00	15		
14 Water Tank - Original System	3/1/1970	79,239.85	79,239.00	-	79,239.00	20		
15 Water Tank - Original System	3/1/1970	12,428.00	12,428.00	-	12,428.00	40		
16 System - Original System	3/1/1970	3,622.00	3,622.00	-	3,622.00	10		
17 Water Lines	12/1/1970	800.00	800.00	-	800.00	20		
20 Water Lines	1/1/1980	500.00	500.00	-	500.00	20		
22 Water Works	10/1/1980	6,907.63	6,907.63	1.68	6,925.69	40		
23 Water Works	8/1/1982	3,099.00	2,956.00	75	2,991.00	40		
34 Water	10/1/1982	18,127.00	18,127.00	-	18,127.00	7		
35 Water	2/1/1983	221.00	221.00	-	221.00	7		
38 Water	6/1/1986	2,083.00	2,083.00	-	2,083.00	7		
40 Water Lines	6/1/1986	135,346.11	135,346.00	-	135,346.00	20		
41 Water Lines	6/1/1986	90,473.00	90,473.00	2,353	92,726.10	40		
42 Water Treatment Plant	4/1/1986	177,951.70	177,951.00	-	177,951.00	20		
43 Water Works	1/1/1986	1,104.00	873.00	28	900.40	40		
46 Water Works	12/1/1986	3,644.00	2,868.00	92	2,932.10	40		
50 Water Works	3/1/1987	1,562.00	1,311.00	49	1,260.00	40		
51 Water Lines	5/1/1987	470.00	350.00	-	470.00	20		
52 Water Lines	5/1/1987	90.00	90.00	-	90.00	20		
54 Water	2/1/1988	1,408.00	1,408.00	-	1,408.00	7		
57 Water Works	8/1/1988	54.00	47.00	15	45.47	40		
61 Water Works	7/1/1987	2,840.00	1,842.00	55	1,842.00	40		
64 Water Works	10/1/1987	2,681.00	1,863.00	92	1,895.00	40		
65 Water Works	1/1/1987	3,034.00	1,933.00	76	1,968.55	40		
67 Water Tank	1/1/1987	8,500.00	8,500.00	-	8,500.00	15		
70 Water	10/1/1982	10,800.00	10,800.00	-	10,800.00	10		
81 Water Pumps	10/1/1982	2,893.00	2,893.00	-	2,893.00	3		
86 Water Pumps	10/1/1982	3,414.00	3,414.00	-	3,414.00	3		
87 Water Pumps	10/1/1982	2,893.00	2,893.00	-	2,893.00	10		
88 Water Pumps	10/1/1982	17,222.00	17,222.00	-	17,222.00	10		
122 1/2" 20' Water Pumps	4/1/1988	1,875.00	1,875.00	100	1,875.00	10		
122 1/2" 20' Water Pumps	1/1/2004	2,124,520.01	450,888.00	33,192	484,803.45	62.5		
142 New Construction - WTP	1/1/2008	264,810.00	18,739.00	6,827	97,897.70	30		
143 Construction 2002 - WTP	1/1/2008	6,178.53	2,110.00	211	2,310.62	30		
144 Construction 2006 - WTP	1/1/2008	133,807.00	14,410.00	1,461	49,870.70	30		
145 Construction 2007 - WTP	1/1/2008	4,222,299.71	1,572,709.00	19,187	1,571,454.00	30		
148 Construction 2008 - WTP	6/1/2008	4,912,119.10	1,395,114.00	1,614	1,391,341.57	30		
151 Upper Power Water Tanks	6/1/2008	221,744.00	46,816.00	4,928	51,753.06	45		
152 Capital Outlay - WTP	12/1/2008	182,407.57	114,723.00	12,347	127,405.52	30		
153 Construction 2009 - Water Lines	6/1/2009	4,299,512.43	1,022,972.00	38,606	1,026,761.51	62.5		
161 Construction 2009 KDC/C Construction	6/1/2009	4,116,140.00	709.10	1,766	709.10	30		
163 Construction 2010 Water Lines	6/1/2010	5,181,141.91	1,182,960.00	81,124	1,182,960.00	62.5		
162 Construction 2010 Water Lines - KDC/C Construction	6/1/2010	2,660,000.00	208,600.00	38,606	208,600.00	62.5		
174 Construction 2011 - Water Lines	6/1/2011	4,222,299.71	1,572,709.00	19,187	1,571,454.00	62.5		
175 Construction 2011 Water Lines - KDC/C Construction	6/1/2011	1,875,000.00	30,310.00	30,310	30,310.00	62.5		
190 Construction 2012 Water Lines	6/1/2012	3,240,000.00	316,710.00	26,722	316,710.00	62.5		
191 Construction 2012 Water Lines - KDC/C Construction	6/1/2012	2,681,000.00	181,621.00	32,667	216,286.00	62.5		
197 Water Pumps/Water Treatment Plant (KDC/C)	10/1/2013	36,895.01	24,824.00	5,841	20,662.21	62.5		
198 Water Pumps/Water Treatment Plant (KDC/C)	4/1/2014	4,900,000.00	1,572,709.00	19,187	1,571,454.00	62.5		
199 WTP Plant Upgrade Project	9/1/2014	2,862,183.85	1,082,120.00	9,426	1,082,120.00	30		
217 Big Branch Project	1/1/2016	75,410.00	2,110.00	1,207	3,770.87	40		
219 Hickory Hills Project	1/1/2016	422,222.29	12,460.00	7,120	21,360.37	40		
219 Water & WTL	3/1/2016	2,300.00	2,300.00	378	2,300.00	10		
219 Water	3/1/2016	1,400.00	1,400.00	115	1,400.00	10		
221 Red Fox Project	1/1/2016	1,444,444.97	28,811.00	69,071	143,861.91	40		
222 AMI - Branch Lines Project	Added 12/1/17	1/1/2018	2,432,441.00	-	40,554	40,554.00	40	
224 AMI - Red Fox Project	Added 12/1/17	1/1/2018	88,311.00	-	593	593.10	40	
235 Parkville New Meter	Added 12/1/17	1/1/2018	6,014.00	-	401	481.17	12.5	
			21,140,155	8,855,945	1,172,019	10,012,564.11		
			TR, WP 425-4	WP 425-4	WP 425-4	TR, WP 425-4		

1502-00 Operating Equipment - Water							
12 Control Room Addition - Original WTP	3/1/1970	40.00		40.00	-		40.00
18 Sewer Pumps	3/1/1980	799.00		799.00	-		799.00
19 Check Valve	9/1/1980	214.00		214.00	-		214.00
21 Gate Valve	7/1/1980	214.00		214.00	-		214.00
23 Sewer & Water Lines	2/1/1981	121.75		121.00	-		121.00
27 Control Pumps	3/1/1983	740.00		740.00	-		740.00
28 Pump	10/1/1983	10,000.00		11,000.00	-		10,000.00
29 Pump	10/1/1983	433.00		433.00	-		433.00
30 Pump	10/1/1983	1,743.00		1,743.00	-		1,743.00
31 Pump	12/1/1983	1,171.00		1,171.00	-		1,171.00
32 Pump	12/1/1983	1,171.00		1,171.00	-		1,171.00
33 Pump	1/1/1984	2,394.00		2,394.00	-		2,394.00
36 Pump	1/1/1984	1,171.00		1,171.00	-		1,171.00
37 Motor Pumps/Inverters	1/1/1984	270.00		270.00	-		270.00
37 Motor Pumps/Inverters	1/1/1986	16,700.00		16,700.00	-		16,700.00
44 Pump	7/1/1986	590.00		590.00	-		590.00
45 Pump	12/1/1986	1,246.80		1,246.80	-		1,246.80
47 Pump	10/1/1987	3,266.85		3,266.85	-		3,266.85
48 Pump	2/1/1987	843.00		843.00	-		843.00
49 Pump	3/1/1987	1,210.00		1,210.00	-		1,210.00
55 Pump	4/1/1988	3,822.00		3,822.00	-		3,822.00
58 Pump	12/1/1989	1,674.00		1,674.00	-		1,674.00
59 Pump	10/1/1991	1,660.00		1,660.00	-		1,660.00
60 Pump	10/1/1991	1,310.00		1,310.00	-		1,310.00
62 Equipment	7/1/1994	4,334.00		4,334.00	-		4,334.00
66 Pump	12/1/1997	1,660.00		1,660.00	-		1,660.00
67 Control Pumps	7/1/2002	2,640.00		2,640.00	-		2,640.00
68 Control Pumps	7/1/2002	1,840.00		1,840.00	-		1,840.00
70 Control Pumps & Computer	7/1/2002	2,310.00		2,310.00	-		2,310.00
71 Tanks & Equipment	7/1/2002	1,445.00		1,445.00	-		1,445.00
77 Utility Instruments	6/1/2003	3,872.00		3,872.00	-		3,872.00
78 Check Recorder	6/1/2003	74.00		74.00	-		74.00
79 Turbomaster	6/1/2003	724.00		724.00	-		724.00
119 Miscellaneous Equipment	6/1/2003	2,310.00		2,310.00	-		2,310.00
119 1/2" 20' Turbomaster	1/1/2004	724.00		724.00	-		724.00
119 1/2" 20' Turbomaster	1/1/2004	612.00		612.00	-		612.00
131 Manual	6/1/2004	2,090.00		2,090.00	-		2,090.00
133 1/2" 20' Turbomaster	6/1/2004	1,907.00		1,907.00	-		1,907.00
133 1/2" 20' Turbomaster	6/1/2004	444.00		444.00	-		444.00
144 Inverters	6/1/2009	3,000.00		3,000.00	-		3,000.00
173 Generator	6/1/2011	26,000.00		23,100.00	3,000.00		22,000.00
177 Inverter	6/1/2011	26,135.71		9,970.00	1,013.67		11,023.67
188 Air Compressor	6/1/2012	15,000.00		6,700.00	1,000.00		10,000.00
205 Motor Pumps, 20" 20' WTP	12/1/2014	5,810.00		500.00	26.75		100.75
222 1/2" Air Compressor, Inverter, & Compressor	1/1/2018	25,000.00		2,000.00	2,000.00		20,000.00
				TR, WP 425-4	WP 425-4		TR, WP 425-4

1503-00 WWTs & Collection Systems							
2 Wastewater Plant	7/1/1970	24,700.00	24,700.00	-	24,700.00	30	
3 Wastewater Plant - Addition	7/1/1970	27,760.00	27,760.00	-	27,760.00	30	
4 WWT Plant	7/1/1970	491.00	491.00	-	491.00	5	
7 W Collection Lines	7/1/1970	26,760.00	26,760.00	-	26,760.00	30	
8 W Collection System	7/1/1970	128,448.00	128,448.00	-	128,448.00	30	
9 Wastewater Plant - Pumping Station	11/1/1971	18,626.00	18,626.00	-	18,626.00	30	
5 Wastewater Plant - Pumping Station	11/1/1971	384.00	384.00	-	384.00	5	
68 Sewer	9/1/2000	2,450.00	2,450.00	-	2,450.00	30	
71 Composite Samples	10/1/1982	1,134.00	1,134.00	-	1,134.00	5	
72 Composting Pumps	7/1/1982	792.00	792.00	-	792.00	5	
73 1/2" 20' Water Pumps	7/1/2002	990.00	990.00	-	990.00	5	
76 1/2" 20' Water Pumps	7/1/2002	2,260.00	2,260.00	-	2,260.00	5	
76 1/2" 20' Water Pumps	7/1/2002	1,260.00	1,260.00	-	1,260.00	5	
77 1/2" 20' Water Pumps	7/1/2002	1,480.00	1,480.00	-	1,480.00	5	
77 1/2" 20' Water Pumps	7/1/2002	873.00	873.00	-	873.00	10	
78 1/2" 20' Water Pumps	7/1/2002	1,410.00	1,410.00	-	1,410.00	10	
108 1/2" 20' Water Pumps	6/1/2003	1,407.00	1,407.00	-	1,407.00	5	
109 Check Recorder	6/1/2003	74.00	74.00	-	74.00	5	
110 1/2" 20' Water Pumps	6/1/2003	310.00	310.00	-	310.00	5	
111 1/2" 20' Water Pumps	6/1/2003	992.00	992.00	-	992.00	5	
112 1/2" 20' Water Pumps	1/1/2004	310.00	310.00	-	310.00	5	

118	Agreement/Service	1/16/2004	348.00	34.80	-	348.00
120	Backup Rapping System	2/20/2004	26,320.00	26,320.00	-	26,320.00
121	100' x 100' Metal Building	4/13/2004	705.00	70.50	-	705.00
122	Asphalt	9/23/2004	695.70	69.57	-	695.70
123	Climate Zoneless Analyzer	9/23/2004	812.40	81.24	-	812.40
124	Clear Weather	9/23/2004	198.00	19.80	-	198.00
125	100' x 100' Metal Building	9/23/2004	1,373.00	1,37.30	-	1,373.00
126	Concrete Pad for Drying Room	4/13/2004	6,000.00	600.00	-	6,000.00
127	Pipes From WWTP Chl. Spec. Capable	12/1/2004	310,000.00	31,020.00	-	341,020.00
128	Pipes From Sewer Pumps	12/1/2004	4,000.00	400.00	-	4,400.00
129	100' x 100' Metal Building	12/1/2004	1,373.00	1,37.30	-	1,510.30
130	Alter 1 1/2" College Testimonial Bridge	11/16/2004	19,000.00	1,940.00	-	20,940.00
131	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	22,313.30
132	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	23,686.30
133	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	25,059.30
134	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	26,432.30
135	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	27,805.30
136	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	29,178.30
137	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	30,551.30
138	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	31,924.30
139	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	33,297.30
140	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	34,670.30
141	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	36,043.30
142	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	37,416.30
143	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	38,789.30
144	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	40,162.30
145	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	41,535.30
146	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	42,908.30
147	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	44,281.30
148	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	45,654.30
149	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	47,027.30
150	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	48,400.30
151	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	49,773.30
152	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	51,146.30
153	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	52,519.30
154	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	53,892.30
155	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	55,265.30
156	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	56,638.30
157	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	58,011.30
158	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	59,384.30
159	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	60,757.30
160	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	62,130.30
161	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	63,503.30
162	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	64,876.30
163	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	66,249.30
164	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	67,622.30
165	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	68,995.30
166	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	70,368.30
167	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	71,741.30
168	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	73,114.30
169	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	74,487.30
170	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	75,860.30
171	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	77,233.30
172	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	78,606.30
173	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	79,979.30
174	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	81,352.30
175	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	82,725.30
176	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	84,098.30
177	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	85,471.30
178	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	86,844.30
179	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	88,217.30
180	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	89,590.30
181	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	90,963.30
182	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	92,336.30
183	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	93,709.30
184	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	95,082.30
185	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	96,455.30
186	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	97,828.30
187	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	99,201.30
188	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	100,574.30
189	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	101,947.30
190	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	103,320.30
191	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	104,693.30
192	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	106,066.30
193	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	107,439.30
194	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	108,812.30
195	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	110,185.30
196	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	111,558.30
197	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	112,931.30
198	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	114,304.30
199	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	115,677.30
200	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	117,050.30
201	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	118,423.30
202	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	119,796.30
203	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	121,169.30
204	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	122,542.30
205	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	123,915.30
206	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	125,288.30
207	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	126,661.30
208	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	128,034.30
209	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	129,407.30
210	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	130,780.30
211	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	132,153.30
212	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	133,526.30
213	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	134,899.30
214	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	136,272.30
215	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	137,645.30
216	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	139,018.30
217	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	140,391.30
218	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	141,764.30
219	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	143,137.30
220	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	144,510.30
221	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	145,883.30
222	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	147,256.30
223	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	148,629.30
224	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	150,002.30
225	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	151,375.30
226	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	152,748.30
227	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	154,121.30
228	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	155,494.30
229	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	156,867.30
230	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	158,240.30
231	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	159,613.30
232	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	160,986.30
233	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	162,359.30
234	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	163,732.30
235	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	165,105.30
236	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	166,478.30
237	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	167,851.30
238	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	169,224.30
239	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	170,597.30
240	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	171,970.30
241	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	173,343.30
242	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	174,716.30
243	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	176,089.30
244	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	177,462.30
245	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	178,835.30
246	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	180,208.30
247	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	181,581.30
248	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	182,954.30
249	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	184,327.30
250	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	185,700.30
251	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	187,073.30
252	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	188,446.30
253	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	189,819.30
254	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	191,192.30
255	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	192,565.30
256	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	193,938.30
257	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	195,311.30
258	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	196,684.30
259	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	198,057.30
260	Alter 1 1/2" College Testimonial Bridge	12/1/2004	1,373.00	1,37.30	-	199,430.30
261	Alter 1 1/2" College Testimonial Bridge	12/1/2004				

Knott County Water & Sewer District **Depreciation Schedule**

December 31, 2018

000 - Knott County Water & Sewer District							
Sys ID	Asset Code	Description	Retired OR	In Service	Cost	Prior	Current Method Life
1501-00 - Water Plant & Distribution System							
10		Water Treatment Plant - Original		7/1/1970	75,474.30	75,474.00	SL 30
11		Water Tank - Original System		7/1/1970	15,452.00	15,452.00	SL 25
13		Parking Lot		7/1/1970	3,696.00	3,696.00	SL 15
14		Water Lines - Original System		7/1/1970	79,239.89	79,239.00	SL 20
15		Water Wells - Original System		7/1/1970	12,428.50	12,428.00	SL 40
16		Hydrants - Original System		7/1/1970	3,625.00	3,625.00	SL 10
17		Water Lines		12/1/1979	800.00	800.00	SL 20
20		Water Lines		6/1/1980	500.00	500.00	SL 20
22		Water Wells		10/1/1980	6,707.45	6,090.00	168.00 SL 40
25		Water Wells		8/1/1982	3,000.00	2,581.00	75.00 SL 40
34		Meters		2/1/1985	18,139.41	18,139.00	SL 7
35		Meiter		2/1/1985	221.54	221.00	SL 7
38		Meters		6/1/1986	2,983.49	2,983.00	SL 7
40		Water Lines		6/1/1986	135,540.11	135,540.00	SL 20
41		Water Wells		6/1/1986	90,527.35	69,210.00	2,263.00 SL 40
42		Water Tanks and Plant		6/1/1986	577,995.70	577,995.00	SL 25
43		Water Wells		10/1/1986	1,104.00	845.00	28.00 SL 40
46		Water Wells		12/1/1986	3,684.00	2,768.00	92.00 SL 40
50		Water Wells		3/1/1987	1,962.00	1,462.00	49.00 SL 40
51		Water Lines		6/1/1987	470.00	470.00	SL 20
52		Water Lines		6/1/1987	960.00	960.00	SL 20
54		Meiter		2/1/1988	1,469.56	1,469.00	SL 7
57		Water Wells		6/1/1988	618.00	426.00	15.00 SL 40
63		Water Wells		6/1/1989	2,631.00	1,276.00	66.00 SL 40
64		Water Wells		10/1/1989	3,681.00	1,771.00	92.00 SL 40
65		Water Wells		11/1/1989	3,034.00	1,457.00	76.00 SL 40
67		Parking Lot		6/1/1990	8,500.00	8,500.00	SL 15
79		Meters		7/1/1992	10,809.00	10,809.00	SL 10
85		Plant Repairs		7/1/1992	2,893.80	2,893.00	SL 3
86		Plant Repairs		7/1/1992	3,454.50	3,454.00	SL 5
87		Plant Repairs		7/1/1992	2,093.70	2,093.00	SL 10
000 - Knott County Water & Sewer District							
Sys ID	Asset Code	Description	Retired OR	In Service	Cost	Prior	Current Method Life
1501-00 - Water Plant & Distribution System							
88		Plant Repairs		7/1/2002	17,332.20	17,322.00	SL 10
122		18' x 20' Metal Building		4/13/2004	1,655.50	1,403.00	110.00 SL 15
125		Mallie RT 899 Waterline Extension		6/1/2004	2,074,528.01	417,666.00	33,192.00 SL 62.5
137		24' x 28' Metal Building		6/23/2004	3,342.50	2,787.00	223.00 SL 15
142		New Construction - WTP		1/1/2008	264,810.00	79,443.00	8,827.00 SL 30
143		Construction 2005 - WTP		1/1/2008	6,318.53	1,899.00	211.00 SL 30
144		Construction 2006 - WTP		1/1/2008	133,821.00	40,149.00	4,461.00 SL 30
145		Construction 2007 - WTP		1/1/2008	4,727,599.71	1,418,283.00	157,587.00 SL 30
150		Construction 2008 - WTP		6/30/2008	4,975,319.15	1,409,674.00	165,844.00 SL 30
151		Pippa Passes Water Tanks		6/30/2008	221,744.56	41,888.00	4,928.00 SL 45
152		Capital Outlay - WTP		12/31/2008	382,407.59	101,976.00	12,747.00 SL 30
153		Construction 2009 - Water Lines		6/1/2009	4,739,725.45	575,089.00	75,836.00 SL 62.5
155		Construction 2009 KCFC Contribution		6/5/2009	2,118,554.95	535,520.00	70,618.00 SL 30
161		Construction 2010 Water Lines		6/1/2010	5,101,515.95	537,358.00	81,624.00 SL 62.5
162		Construction 2010 Water Lines - KCFC Contribution		6/1/2010	2,066,030.93	217,619.00	33,056.00 SL 62.5
174		Construction 2011 - Waterlines		6/1/2011	4,327,305.08	386,573.00	69,237.00 SL 62.5
175		Construction 2011 Waterlines - KCFC Contribution		6/1/2011	1,895,697.78	169,348.00	30,331.00 SL 62.5
190		Construction 2012 Waterlines		6/1/2012	3,545,316.81	259,990.00	56,725.00 SL 62.5
191		Construction 2012 Waterlines - KCFC Contribution		6/1/2012	2,035,317.88	149,256.00	32,565.00 SL 62.5
197		Route 7 Branch Water Distribution Lines (KCFC)		10/1/2013	365,075.51	18,983.00	5,841.00 SL 62.5
198		Carr Creek/Rt. 582 Waterlines Project		9/30/2014	4,050,521.16	145,818.00	64,808.00 SL 62.5
199		WTP Plant Upgrade/Retrofit Project		9/30/2014	2,862,783.83	214,709.00	95,426.00 SL 30
217		Big Branch Project		1/1/2016	75,410.00	1,257.00	1,257.00 SL 60
219		Hickory Hills Project		1/1/2016	427,222.39	7,120.00	7,120.00 SL 60
214		Meters & MXU's		2/29/2016	2,780.00	232.00	278.00 SL 10
215		Meters		3/21/2016	1,430.00	107.00	143.00 SL 10
221		Red Fox Project		12/9/2016	4,144,496.97	5,756.00	69,075.00 SL 60
223		AML Branch Lines Project		1/1/2018	2,433,342.00		SL 60
224		AML Red Fox Project		1/1/2018	59,351.00		SL 60
225		Portable Flow Meter		1/1/2018	6,014.00		481.00 SL 12.5
54,140,355.74	7,801,851.00	1,085,475.00					
1502-00 - Operating Equipment - Water							
12		Centrifuge Addition - Original WTP		7/1/1970	40.00	40.00	SL 5
18		Speed Reducer		3/1/1980	799.00	799.00	SL 5
000 - Knott County Water & Sewer District							
Sys ID	Asset Code	Description	Retired OR	In Service	Cost	Prior	Current Method Life
1502-00 - Operating Equipment - Water							
19		Cheek Valve		5/1/1980	354.78	354.00	SL 5
21		Gate Valve		7/1/1980	214.43	214.00	SL 5
23		Starter & Heater Strips		2/1/1981	121.73	121.00	SL 5
27		Centrifuge		7/1/1983	740.69	740.00	SL 5

28	Pump	10/1/1983	10,000.34	10,000.00	SL	5
29	Pump	10/1/1983	433.01	433.00	SL	5
30	Pump	11/1/1983	1,745.00	1,745.00	SL	5
31	Pump	12/1/1983	1,175.95	1,175.00	SL	5
32	Pump	12/1/1983	1,175.95	1,175.00	SL	5
33	Pump	3/1/1984	2,394.30	2,394.00	SL	5
36	Pump	2/1/1985	1,137.89	1,137.00	SL	5
37	Meter Building Fixtures	11/1/1985	275.00	275.00	SL	5
39	Other Equipment	6/1/1986	18,790.06	18,790.00	SL	5
44	Pump	11/1/1986	550.00	550.00	SL	5
45	Pump	12/1/1986	1,246.85	1,246.00	SL	5
47	Pump	1/1/1987	3,266.88	3,266.00	SL	5
48	Pump	2/1/1987	843.00	843.00	SL	5
49	Pump	3/1/1987	1,250.00	1,250.00	SL	5
55	Pump	4/1/1988	2,022.94	2,022.00	SL	5
58	Pump	12/1/1989	4,674.43	4,674.00	SL	5
59	Pump	3/1/1990	1,668.00	1,668.00	SL	5
60	Pump	6/1/1990	1,225.00	1,225.00	SL	5
62	Equipment	7/1/1994	4,334.63	4,334.00	SL	5
66	Pump	12/1/1997	4,605.80	4,605.00	SL	5
81	Composite Samplers	7/1/2002	2,646.00	2,646.00	SL	5
82	Converting Pumps	7/1/2002	1,850.10	1,850.00	SL	3
83	Tel Chat Box & Computer	7/1/2002	2,310.70	2,310.00	SL	5
84	Tools & Equipment	7/1/2002	6,445.60	6,445.00	SL	5
97	Utility Improvements	6/1/2003	3,827.66	3,827.00	SL	5
98	Charts Recorder	6/1/2003	565.71	565.00	SL	5
99	Turbidimeter	6/1/2003	724.50	724.00	SL	5
100	Miscellaneous Equipment	6/1/2003	2,315.71	2,315.00	SL	5
112	1720D Turbidimeter	1/4/2004	734.50	724.00	SL	7
119	Aquatrend Interface	1/16/2004	812.00	812.00	SL	7

000 - Knott County Water & Sewer District

Sys ID	Asset Code	Description	Retired OR	In Service	Cost	Prior	Current Method	Life	
1502-00 - Operating Equipment - Water									
134		Autocast			6/23/2004	2,099.30	2,099.00	SL	7
135		Chlorine Process Analyzer			6/23/2004	1,907.50	1,907.00	SL	7
136		Chart Recorder			6/23/2004	444.50	444.00	SL	7
154		Equipment			6/1/2009	3,000.00	3,000.00	SL	5
172		Generator			6/1/2011	36,000.00	20,100.00	3,600.00 SL	10
177		Equipment			6/1/2011	26,135.71	8,336.00	1,493.00 SL	17.5
188		Air Compressor			6/1/2012	15,600.00	7,150.00	1,560.00 SL	10
205		Metal Building, 28 x 30 @ WTP			12/1/2014	9,815.00	546.00	262.00 SL	37.5
222		(4) Actuators, turbidimeter's, & Controller			1/1/2018	25,506.00		SL	12.5

207,816.15 130,875.00 6,915.00

1503-00 - WWTPs & Collection System									
2		Wastewater Plant			7/1/1970	54,756.00	54,756.00	SL	30
3		Wastewater Plant - Additions			7/1/1970	27,766.00	27,766.00	SL	30
6		WWTP Equipment			7/1/1970	451.54	451.00	SL	5
7		WW Collection Lines			7/1/1970	26,760.86	26,760.00	SL	30
8		WW Collection System			7/1/1970	128,468.00	128,468.00	SL	30
4		Wastewater Plant - Pumping Equipment			11/1/1970	10,676.46	10,676.00	SL	30
5		Wastewater Plant - Equipment			11/1/1970	384.54	384.00	SL	7
68		Netting			9/1/2000	2,495.00	2,495.00	SL	15
71		Composite Samplers			7/1/2002	1,134.00	1,134.00	SL	5
72		Converting Pumps			7/1/2002	792.90	792.00	SL	3
73		Tel Chat Box & Computer			7/1/2002	990.30	990.00	SL	5
74		Tools & Equipment			7/1/2002	2,762.40	2,762.00	SL	5
75		Plant Repairs			7/1/2002	1,240.20	1,240.00	SL	3
76		Plant Repairs			7/1/2002	1,480.50	1,480.00	SL	5
77		Plant Repairs			7/1/2002	897.30	897.00	SL	10
78		Plant Repairs			7/1/2002	7,423.80	7,423.00	SL	10
108		Utility Improvements			6/30/2003	1,640.42	1,640.00	SL	5
109		Charts Recorder			6/30/2003	242.45	242.00	SL	5
110		Turbidimeter			6/30/2003	310.50	310.00	SL	5
111		Miscellaneous Equipment			6/30/2003	992.45	992.00	SL	5
113		1720D Turbidimeter			1/4/2004	310.50	310.00	SL	7
118		Aquatrend Interface			1/16/2004	348.00	348.00	SL	7
120		Sludge Bagging System			3/24/2004	28,230.00	28,230.00	SL	10

000 - Knott County Water & Sewer District

Sys ID	Asset Code	Description	Retired OR	In Service	Cost	Prior	Current Method	Life	
1503-00 - WWTPs & Collection System									
121		18' x 20' Metal Building			4/13/2004	709.50	709.00	SL	10
130		Autocast			6/23/2004	899.70	899.00	SL	7
131		Chlorine Process Analyzer			6/23/2004	817.50	817.00	SL	7
132		Chart Recorder			6/23/2004	190.50	190.00	SL	7
133		24' x 28' Metal Building			6/23/2004	1,432.50	1,188.00	95.00 SL	15
149		Concrete Pad for Drying Beds			6/13/2008	6,000.00	3,433.00	400.00 SL	15
204		Pippa Passes WWTP/Coll. Syst. Upgrade			12/1/2014	310,499.00	21,562.00	10,350.00 SL	30
218		Pippa Passes Sewer Rehab			1/1/2016	14,676.38	245.00	245.00 SL	60
212		Ball Creek Wastewater Plant			1/20/2016	4,267,154.46	110,185.00	120,202.00 SL	35.5
220		Alice Lloyd College Pedestrian Bridge			11/16/2016	19,999.00	28.00	333.00 SL	60

4,922,932.66	439,802.00	131,625.00							
1505-00 - Office Furniture & Equipment									
26	Safe	7/1/1983	379.99	379.00	SL		5		
53	Computer	1/1/1988	2,520.00	2,520.00	SL		5		
61	Computer	11/1/1992	2,179.97	2,179.00	SL		5		
70	O & M Manuals	7/1/2002	2,928.00	2,928.00	SL		10		
89	Billing Software	6/1/2003	1,131.90	1,131.00	SL		5		
93	Computers	6/1/2003	503.30	503.00	SL		5		
94	Computers	6/1/2003	2,400.27	2,400.00	SL		5		
95	Computers	6/1/2003	3,795.39	3,795.00	SL		5		
101	Billing Software	6/30/2003	485.10	485.00	SL		5		
105	Computers	6/30/2003	215.70	215.00	SL		5		
106	Computers	6/30/2003	1,028.69	1,028.00	SL		5		
107	Computers	6/30/2003	1,626.59	1,626.00	SL		5		
123	Sensus Autoread Software	5/18/2004	757.85	757.00	SL		7		
124	Sensus Autoread Software	5/18/2004	1,768.33	1,768.00	SL		7		
148	Computer	5/7/2008	618.41	618.00	SL		5		
158	Computer Equipment	6/1/2010	11,633.62	3,404.00	517.00 SL		22.5		
163	Office Furniture	6/1/2010	46,715.37	13,667.00	2,076.00 SL		22.5		
166	Phone System	6/1/2010	8,390.60	5,523.00	839.00 SL		10		
167	Printer	6/1/2010	9,557.66	8,986.00	571.00 SL		7		
159	Harris Billing Software - KCFC Contribution	6/1/2010	19,170.00	12,620.00	1,917.00 SL		10		
176	Office Furniture	6/1/2011	16,563.41	4,109.00	736.00 SL		22.5		
178	Printer	6/1/2011	1,264.96	1,010.00	181.00 SL		7		
000 - Knott County Water & Sewer District									
Sys ID	Asset Code	Description	Retired OR	In Service	Cost	Prior	Current Method	Life	
1505-00 - Office Furniture & Equipment									
179		Sharp 60" TV			6/1/2011	2,094.98	1,669.00	299.00 SL	7
189		Computer Equipment			6/1/2012	8,356.99	5,472.00	1,194.00 SL	7
193		Printer			6/1/2012	720.74	472.00	103.00 SL	7
201		Billing System Computers (3) Dell OptiPlex			8/3/2014	5,029.18	541.00	224.00 SL	22.5
202		Software, New Billing by United Systems & Software			8/28/2014	21,180.00	2,196.00	941.00 SL	22.5
209		Computer, Dell Laptop (Manager)			10/23/2014	1,066.29	462.00	213.00 SL	5
206		Dell Laptop Computer-Kyle			12/19/2014	859.52	344.00	172.00 SL	5
207		Dell Laptop Computer (2) - Meter Reading			12/19/2014	1,207.32	482.00	241.00 SL	5
208		Sage 50 Accounting Software			12/29/2014	1,562.44	138.00	69.00 SL	22.5
177,712.57	83,427.00	10,293.00							
1506-00 - Vehicles & Motorized Equipment									
96		Chevy Pickup - 2003			6/1/2003	13,996.50	13,996.00	SL	5
116		Chevy 4 Door			1/8/2004	15,287.30	15,287.00	SL	5
117		Chevy Regular Cab			1/8/2004	13,328.70	13,328.00	SL	5
156		Toyota Corolla - KCFC Contribution			9/16/2009	16,745.00	16,745.00	SL	5
164		Mimi Excavators (2)			6/1/2010	66,340.00	34,938.00	5,307.00 SL	12.5
168		Ford F350 Pickup Truck (Dually)			6/1/2010	33,725.00	31,718.00	2,007.00 SL	7
169		Chevy 2500HD Utility Truck			6/1/2010	19,041.00	17,907.00	1,134.00 SL	7
171		Ford Ranger 4 x 4 Pickup			6/1/2010	17,221.00	16,195.00	1,026.00 SL	7
180		Case Skid Steer			10/21/2011	50,168.12	20,734.00	4,013.00 SL	12.5
187		Ford F5H7 Dump Truck (Crossroads Ford)			2/27/2012	52,217.00	36,056.00	7,460.00 SL	7
203		Chevrolet, Used 2006 RC WT 4x4 Pickup Truck		12/31/2018	2/24/2014	2,000.00	2,000.00	SL	2
200		Chevrolet, New 2015 Silverado WT 4x4 X-Cab P/U			10/30/2014	27,250.00	8,435.00	3,893.00 SL	7
210		Used 2008 Chevy K3500 4X4 Utility Truck			4/10/2015	6,000.00	5,250.00	750.00 SL	2
211		Used 2007 Chevy Silverado			11/13/2015	7,500.00	4,375.00	3,125.00 SL	2
226		2018 Dodge Ram 18882			2/14/2018	23,450.00		2,687.00 SL	8
227		2018 Dodge Ram 31876			2/14/2018	23,450.00		2,687.00 SL	8
229		2019 Ram 1500			12/28/2018	27,129.00			8
414,848.62	236,964.00	34,089.00							
1507-00 - Land/Land Rights - Water									
		Land			7/1/1970	321.00		NON	0
		Right of Way - CSX			6/1/2003	2,000.00			0
		Land Option			6/1/2003	2,100.00			0
		Land Rights			9/20/2004	700.00			0
		Land			9/1/2005	11,900.00			0
000 - Knott County Water & Sewer District									
Sys ID	Asset Code	Description	Retired OR	In Service	Cost	Prior	Current Method	Life	
1507-00 - Land/Land Rights - Water									
141		Land			6/30/2007		999.00		0
146		Right of Way - Big Branch/Irishman			2/22/2008		8,000.00		0
147		Right of Way - Enterprise Mining			3/4/2008		1,500.00		0
160		Land			6/1/2010		500.00	NONE	0
173		Land			6/1/2011		19,501.00		0
							117,294.00	0.00	0.00
1508-00 - Land/Land Rights - Wastewater									
1		Land			7/1/1970		450.60	NONE	0
102		Right of Way - CSX			6/30/2003		1,140.00		0
103		Land Option			6/30/2003		900.00		0
138		Land Rights			9/20/2004		300.00		0
213		Land			1/20/2016		30,500.00	NONE	0
							33,290.60	0.00	0.00
1509-00 - Tools & Miscellaneous Equipment									
24		Welder			2/1/1982		540.00	SL	5
56		Riding Mower			5/1/1988		1,049.99	SL	5

69	Water Blue Book	1/1/2001	1,054.22	1,054.00	SL	5
80	O&M Manuals	7/1/2002	6,832.00	6,832.00	SL	10
92	Riding Lawnmower	6/1/2003	560.00	560.00	SL	5
104	Riding Lawnmower	6/30/2003	240.00	240.00	SL	5
126	Tapping Equipment	6/16/2004	585.00	585.00	SL	5
127	Tapping Equipment	6/16/2004	1,365.00	1,365.00	SL	5
128	14" Cutoff Saw	6/23/2004	307.01	307.00	SL	5
129	14" Cutoff Saw	6/23/2004	716.35	716.00	SL	5
165	Fuel Tanks	6/1/2010	11,176.00	4,207.00	639.00 SL	17.5
181	Gator Trailer	10/31/2011	4,740.00	3,498.00	677.00 SL	7
182	Trencher	10/21/2011	6,451.00	2,666.00	516.00 SL	12.5
183	Pipe Grapple Attachment for Skid Steer	10/28/2011	5,070.65	2,098.00	406.00 SL	12.5
184	Loader Bucket for Skid Steer	10/28/2011	5,037.01	2,082.00	403.00 SL	12.5
185	Salt Spreader for Skid Steer	10/28/2011	3,190.00	1,318.00	255.00 SL	12.5
186	Other Equipment	10/28/2011	5,289.15	2,186.00	423.00 SL	12.5
192	Honda Air Compressor w/Trailer	6/1/2012	9,607.22	3,524.00	769.00 SL	12.5
195	Titan Monitoring System	11/8/2012	5,000.00	1,667.00	400.00 SL	12.5

68,810.60

Summary

000 - Knott County Water & Sewer District

	Cost	Prior	Curr
1501-00 - Water Plant & Distribution System	54,140,355.74	7,801,851.00	1,085,475.00
1502-00 - Operating Equipment - Water	207,816.15	130,875.00	6,915.00
1503-00 - WWTPs & Collection System	4,922,932.66	439,802.00	131,625.00
1505-00 - Office Furniture & Equipment	177,712.57	83,427.00	10,293.00
1506-00 - Vehicles & Motorized Equipment	414,848.62	236,964.00	34,089.00
1507-00 - Land/Land Rights - Water	117,294.00	0.00	0.00
1508-00 - Land/Land Rights - Wastewater	33,290.60	0.00	0.00
1509-00 - Tools & Miscellaneous Equipment	68,810.60	36,494.00	4,488.00
	60,083,060.94	8,729,413.00	1,273,885.00

Combined

	Cost	Prior	Current
1501-00 - Water Plant & Distribution System	54,140,355.74	7,801,851.00	1,085,475.00
1502-00 - Operating Equipment - Water	207,816.15	130,875.00	6,915.00
1503-00 - WWTPs & Collection System	4,922,932.66	439,802.00	131,625.00
1505-00 - Office Furniture & Equipment	177,712.57	83,427.00	10,293.00
1506-00 - Vehicles & Motorized Equipment	414,848.62	236,964.00	34,089.00
1507-00 - Land/Land Rights - Water	117,294.00	0.00	0.00
1508-00 - Land/Land Rights - Wastewater	33,290.60	0.00	0.00
1509-00 - Tools & Miscellaneous Equipment	68,810.60	36,494.00	4,488.00
	60,083,060.94	8,729,413.00	1,273,885.00

Knott County Water & Sewer District Depreciation Schedule

000 - Knott County

Sys ID	Asset	Retired OR	In Service
1501-00 - Water Plant & Distribution System			
10	Water Treatment Plant - Original		7/1/1970
11	Water Tank - Original System		7/1/1970
13	Parking Lot		7/1/1970
14	Water Lines - Original System		7/1/1970
15	Water Wells - Original System		7/1/1970
16	Hydrants - Original System		7/1/1970
17	Water Lines		12/1/1979
20	Water Lines		6/1/1980
22	Water Wells		10/1/1980
25	Water Wells		8/1/1982
34	Meters		2/1/1985
35	Meter		2/1/1985
38	Meters		6/1/1986
40	Water Lines		6/1/1986
41	Water Wells		6/1/1986
42	Water Tanks and Plant		6/30/1986
43	Water Wells		11/1/1986
46	Water Wells		12/1/1986
50	Water Wells		3/1/1987
51	Water Lines		9/1/1987
52	Water Lines		9/1/1987
54	Meter		2/1/1988
57	Water Wells		8/1/1988
63	Water Wells		9/1/1997
64	Water Wells		10/1/1997
65	Water Wells		11/1/1997
67	Parking Lot		9/1/2000
79	Meters		7/1/2002
85	Plant Repairs		7/1/2002
86	Plant Repairs		7/1/2002
87	Plant Repairs		7/1/2002
88	Plant Repairs		7/1/2002
122	18' x 20' Metal Building		4/13/2004
125	Mallie RT 899 Waterline Extension		6/1/2004
137	24' x 28' Metal Building		6/23/2004
142	New Construction - WTP		1/1/2008
143	Construction 2005 - WTP		1/1/2008

144	Construction 2006 - WTP		1/1/2008
145	Construction 2007 - WTP		1/1/2008
150	Construction 2008 - WTP		6/30/2008
151	Pippa Passes Water Tanks		6/30/2008
152	Capital Outlay - WTP		12/31/2008
153	Construction 2009 - Water Lines		6/1/2009
155	Construction 2009 KCFC Contribution		6/5/2009
161	Construction 2010 Water Lines		6/1/2010
162	Construction 2010 Water Lines - KCFC Contribution		6/1/2010
174	Construction 2011 - Waterlines		6/1/2011
175	Construction 2011 Waterlines - KCFC Contribution		6/1/2011
190	Construction 2012 Waterlines		6/1/2012
191	Construction 2012 Waterlines - KCFC Contribution		6/1/2012
197	Route 7 Branch Water Distribution Lines (KCFC)		10/1/2013
198	Carr Creek/Rt. 582 Waterlines Project		9/30/2014
199	WTP Plant Upgrade/Retrofit Project		9/30/2014
217	Big Branch Project		1/1/2016
219	Hickory Hills Project		1/1/2016
214	Meters & MXU's		2/29/2016
215	Meters		3/21/2016
221	Red Fox Project		12/9/2016
223	AML Branch Lines Project	Added 12/31/17	1/1/2018
224	AML Red Fox Project	Added 12/31/17	1/1/2018
225	Portable Flow Meter	Added 12/31/17	1/1/2018

1502-00 Operating Equipment - Water

12	Centrifuge Addition - Original WTP		7/1/1970
18	Speed Reducer		3/1/1980
19	Check Valve		5/1/1980
21	Gate Valve		7/1/1980
23	Starter & Heater Strips		2/1/1981
27	Centrifuge		7/1/1983
28	Pump		10/1/1983
29	Pump		10/1/1983
30	Pump		11/1/1983
31	Pump		12/1/1983
32	Pump		12/1/1983
33	Pump		3/1/1984
36	Pump		2/1/1985
37	Meter Building Fixtures		11/1/1985
39	Other Equipment		6/1/1986
44	Pump		11/1/1986

45 Pump		12/1/1986
47 Pump		1/1/1987
48 Pump		2/1/1987
49 Pump		3/1/1987
55 Pump		4/1/1988
58 Pump		12/1/1989
59 Pump		3/1/1990
60 Pump		6/1/1990
62 Equipment		7/1/1994
66 Pump		12/1/1997
81 Composite Samplers		7/1/2002
82 Converting Pumps		7/1/2002
83 Tel Chat Box & Computer		7/1/2002
84 Tools & Equipment		7/1/2002
97 Utility Improvements		6/1/2003
98 Charts Recorder		6/1/2003
99 Turbidimeter		6/1/2003
100 Miscellaneous Equipment		6/1/2003
112 1720D Turbidimeter		1/4/2004
119 Aquatrend Interface		1/16/2004
134 Autocat		6/23/2004
135 Chlorine Process Analyzer		6/23/2004
136 Chart Recorder		6/23/2004
154 Equipment		6/1/2009
172 Generator		6/1/2011
177 Equipment		6/1/2011
188 Air Compressor		6/1/2012
205 Metal Building, 28 x 30 @ WTP		12/1/2014
222 (4) Actuators, turbidimeter's, & Controller	Added 12/31/17	1/1/2018

1503-00 WWTPs & Collection System

2 Wastewater Plant		7/1/1970
3 Wastewater Plant - Additions		7/1/1970
6 WWTP Equipment		7/1/1970
7 WW Collection Lines		7/1/1970
8 WW Collection System		7/1/1970
4 Wastewater Plant - Pumping Equipment		11/1/1970
5 Wastewater Plant - Equipment		11/1/1970
68 Netting		9/1/2000
71 Composite Samplers		7/1/2002
72 Converting Pumps		7/1/2002
73 Tel Chat Box & Computer		7/1/2002
74 Tools & Equipment		7/1/2002
75 Plant Repairs		7/1/2002

76 Plant Repairs	7/1/2002
77 Plant Repairs	7/1/2002
78 Plant Repairs	7/1/2002
108 Utility Improvements	6/30/2003
109 Charts Recorder	6/30/2003
110 Turbidimeter	6/30/2003
111 Miscellaneous Equipment	6/30/2003
113 1720D Turbidimeter	1/4/2004
118 Aquatrend Interface	1/16/2004
120 Sludge Bagging System	3/24/2004
121 18' x 20' Metal Building	4/13/2004
130 Autocat	6/23/2004
131 Chlorine Process Analyzer	6/23/2004
132 Chart Recorder	6/23/2004
133 24' x 28' Metal Building	6/23/2004
149 Concrete Pad for Drying Beds	6/13/2008
204 Pippa Passes WWTP/Coll. Syst. Upgrade	12/1/2014
218 Pippa Passes Sewer Rehab	1/1/2016
212 Ball Creek Wastewater Plant	1/20/2016
220 Alice Lloyd College Pedestrian Bridge	11/16/2016
Ball Creek Sewer Extension Project - HWY 80	12/31/2018
Ball Creek Sewer Extension Project - Lift Stations - HWY 80	12/31/2018

1505-00 Office Furniture & Equipment

26 Safe	7/1/1983
53 Computer	1/1/1988
61 Computer	11/1/1992
70 O & M Manuals	7/1/2002
89 Billing Software	6/1/2003
93 Computers	6/1/2003
94 Computers	6/1/2003
95 Computers	6/1/2003
101 Billing Software	6/30/2003
105 Computers	6/30/2003
106 Computers	6/30/2003
107 Computers	6/30/2003
123 Sensus Autoread Software	5/18/2004
124 Sensus Autoread Software	5/18/2004
148 Computer	5/7/2008
158 Computer Equipment	6/1/2010
163 Office Furniture	6/1/2010
166 Phone System	6/1/2010
167 Printer	6/1/2010
159 Harris Billing Software - KCFC Contribution	6/11/2010
176 Office Furniture	6/1/2011

178	Printer	6/1/2011
179	Sharp 60" TV	6/1/2011
189	Computer Equipment	6/1/2012
193	Printer	6/1/2012
201	Billing System Computers (3) Dell OptiPlex	8/3/2014
202	Software, New Billing by United Systems & Software	8/28/2014
209	Computer, Dell Laptop (Manager)	10/23/2014
206	Dell Laptop Computer-Kyle	12/19/2014
207	Dell Laptop Computer (2) - Meter Reading	12/19/2014
208	Sage 50 Accounting Software	12/29/2014

1506-00 Vehicles & Motorized Equipment

96	Chevy Pickup - 2003	6/1/2003
116	Chevy 4 Door	1/8/2004
117	Chevy Regular Cab	1/8/2004
156	Toyota Corolla - KCFC Contribution	9/16/2009
164	Mini Excavators (2)	6/1/2010
168	Ford F350 Pickup Truck (Dually)	6/1/2010
169	Chevy 2500HD Utility Truck	6/1/2010
171	Ford Ranger 4 x 4 Pickup	6/1/2010
180	Case Skid Steer	10/21/2011
187	Ford F5H7 Dump Truck (Crossroads Ford)	2/27/2012
203	Chevrolet, Used 2006 RC WT 4x4 Pickup Truck	12/31/2018 2/24/2014
200	Chevrolet, New 2015 Silverado WT 4x4 X-Cab P/U	10/30/2014
210	Used 2008 Chevy K3500 4X4 Utility Truck	4/10/2015
211	Used 2007 Chevy Silverado	11/13/2015
226	2018 Dodge Ram 18882	2/14/2018
227	2018 Dodge Ram 31876	2/14/2018
229	2019 Ram 1500	12/28/2018

1507-00 Land/Land rights - water

9	Land	7/1/1970
90	Right of Way - CSX	6/1/2003
91	Land Option	6/1/2003
139	Land Rights	9/20/2004
140	Land	9/1/2005
141	Land	6/30/2007
146	Right of Way - Big Branch/Irishman	2/22/2008
147	Right of Way - Enterprise Mining	3/4/2008
160	Land	6/1/2010
173	Land	6/1/2011

1508-00 - Land/Land Rights - Wastewater

1 Land	7/1/1970
102 Right of Way - CSX	6/30/2003
103 Land Option	6/30/2003
138 Land Rights	9/20/2004
213 Land	1/20/2016

1509-00 - Tools &

24 Welder	2/1/1982
56 Riding Mower	5/1/1988
69 Water Blue Book	1/1/2001
80 O&M Manuals	7/1/2002
92 Riding Lawnmower	6/1/2003
104 Riding Lawnmower	6/30/2003
126 Tapping Equipment	6/16/2004
127 Tapping Equipment	6/16/2004
128 14" Cutoff Saw	6/22/2004
129 14" Cutoff Saw	6/22/2004
165 Fuel Tanks	6/1/2010
181 Gator Trailer	10/21/2011
182 Trencher	10/21/2011
183 Pipe Grapple Attachment for Skid Steer	10/28/2011
184 Loader Bucket for Skid Steer	10/28/2011
185 Salt Spreader for Skid Steer	10/28/2011
186 Other Equipment	10/28/2011
192 Honda Air Compressor w/Trailer	6/1/2012
195 Titan Monitoring System	11/8/2012

Summary

000 - Knott County

1501-00 - Water Plant & Distribution System
 1502-00 - Operating Equipment - Water
 1503-00 - WWTPs & Collection System
 1505-00 - Office Furniture & Equipment
 1506-00 - Vehicles & Motorized Equipment
 1507-00 - Land/Land Rights - Water
 1508-00 - Land/Land Rights - Wastewater
 1509-00 - Tools & Miscellaneous Equipment

December 31, 2018

Cost	Prior	Current Method	Current Method	Life
75,474.30	75,474.00	-	75,474.00	30
15,452.00	15,452.00	-	15,452.00	25
3,696.00	3,696.00	-	3,696.00	15
79,239.89	79,239.00	-	79,239.00	20
12,428.50	12,428.00	-	12,428.00	40
3,625.00	3,625.00	-	3,625.00	10
800.00	800.00	-	800.00	20
500.00	500.00	-	500.00	20
6,707.45	6,258.00	168	6,425.69	40
3,000.00	2,656.00	75	2,731.00	40
18,139.41	18,139.00	-	18,139.00	7
221.54	221.00	-	221.00	7
2,983.49	2,983.00	-	2,983.00	7
135,540.11	135,540.00	-	135,540.00	20
90,527.35	71,473.00	2,263	73,736.18	40
577,995.70	577,995.00	-	577,995.00	25
1,104.00	873.00	28	900.60	40
3,684.00	2,860.00	92	2,952.10	40
1,962.00	1,511.00	49	1,560.05	40
470.00	470.00	-	470.00	20
960.00	960.00	-	960.00	20
1,469.56	1,469.00	-	1,469.00	7
618.00	441.00	15	456.45	40
2,631.00	1,342.00	66	1,407.78	40
3,681.00	1,863.00	92	1,955.03	40
3,034.00	1,533.00	76	1,608.85	40
8,500.00	8,500.00	-	8,500.00	15
10,809.00	10,809.00	-	10,809.00	10
2,893.80	2,893.00	-	2,893.00	3
3,454.50	3,454.00	-	3,454.00	5
2,093.70	2,093.00	-	2,093.00	10
17,322.20	17,322.00	-	17,322.00	10
1,655.50	1,513.00	110	1,623.37	15
2,074,528.01	450,858.00	33,192	484,050.45	62.5
3,342.50	3,010.00	223	3,232.83	15
264,810.00	88,270.00	8,827	97,097.00	30
6,318.53	2,110.00	211	2,320.62	30

133,821.00	44,610.00	4,461	49,070.70	30
4,727,599.71	1,575,870.00	157,587	1,733,456.66	30
4,975,319.15	1,575,518.00	165,844	1,741,361.97	30
221,744.56	46,816.00	4,928	51,743.66	45
382,407.59	114,723.00	12,747	127,469.92	30
4,739,725.45	650,925.00	75,836	726,760.61	62.5
2,118,554.95	606,138.00	70,618	676,756.50	30
5,101,515.95	618,982.00	81,624	700,606.26	62.5
2,066,030.93	250,675.00	33,056	283,731.49	62.5
4,327,305.08	455,810.00	69,237	525,046.88	62.5
1,895,697.78	199,679.00	30,331	230,010.16	62.5
3,545,316.81	316,715.00	56,725	373,440.07	62.5
2,035,317.88	181,821.00	32,565	214,386.09	62.5
365,075.51	24,824.00	5,841	30,665.21	62.5
4,050,521.16	210,626.00	64,808	275,434.34	62.5
2,862,783.83	310,135.00	95,426	405,561.13	30
75,410.00	2,514.00	1,257	3,770.83	60
427,222.39	14,240.00	7,120	21,360.37	60
2,780.00	510.00	278	788.00	10
1,430.00	250.00	143	393.00	10
4,144,496.97	74,831.00	69,075	143,905.95	60
2,433,242.00	-	40,554	40,554.03	60
59,351.00	-	989	989.18	60
6,014.00	-	481	481.12	12.5
<hr/>	<hr/>	<hr/>	<hr/>	
54,140,356	8,886,845	1,127,019	10,013,864.11	
TB, WP 425-A	WP 425-A	WP 425-A	TB, WP 425-A	

40.00	40.00	-	40.00	5
799.00	799.00	-	799.00	5
354.78	354.00	-	354.00	5
214.43	214.00	-	214.00	5
121.73	121.00	-	121.00	5
740.69	740.00	-	740.00	5
10,000.34	10,000.00	-	10000.00	5
433.01	433.00	-	433.00	5
1,745.00	1,745.00	-	1745.00	5
1,175.95	1,175.00	-	1175.00	5
1,175.95	1,175.00	-	1175.00	5
2,394.30	2,394.00	-	2394.00	5
1,137.89	1,137.00	-	1137.00	5
275.00	275.00	-	275.00	5
18,790.06	18,790.00	-	18790.00	5
550.00	550.00	-	550.00	5

1,246.85	1,246.00	-	1246.00	5
3,266.88	3,266.00	-	3266.00	5
843.00	843.00	-	843.00	5
1,250.00	1,250.00	-	1250.00	5
2,022.94	2,022.00	-	2022.00	5
4,674.43	4,674.00	-	4674.00	5
1,668.00	1,668.00	-	1668.00	5
1,225.00	1,225.00	-	1225.00	5
4,334.63	4,334.00	-	4334.00	5
4,605.80	4,605.00	-	4605.00	5
2,646.00	2,646.00	-	2646.00	5
1,850.10	1,850.00	-	1850.00	3
2,310.70	2,310.00	-	2310.00	5
6,445.60	6,445.00	-	6445.00	5
3,827.66	3,827.00	-	3827.00	5
565.71	565.00	-	565.00	5
724.50	724.00	-	724.00	5
2,315.71	2,315.00	-	2315.00	5
724.50	724.00	-	724.00	7
812.00	812.00	-	812.00	7
2,099.30	2,099.00	-	2099.00	7
1,907.50	1,907.00	-	1907.00	7
444.50	444.00	-	444.00	7
3,000.00	3,000.00	-	3000.00	5
36,000.00	23,700.00	3,600.00	27300.00	10
26,135.71	9,829.00	1,493.47	11322.47	17.5
15,600.00	8,710.00	1,560.00	10270.00	10
9,815.00	808.00	261.73	1069.73	37.5
25,506.00		2,040.48	2040.48	12.5

207,816
TB, WP 425-A

137,790
WP 425-A

8,955.68
WP 425-A

146,745.68
TB, WP 425-A

54,756.00	54,756.00	-	54,756.00	30
27,766.00	27,766.00	-	27,766.00	30
451.54	451.00	-	451.00	5
26,760.86	26,760.00	-	26,760.00	30
128,468.00	128,468.00	-	128,468.00	30
10,676.46	10,676.00	-	10,676.00	30
384.54	384.00	-	384.00	7
2,495.00	2,495.00	-	2,495.00	15
1,134.00	1,134.00	-	1,134.00	5
792.90	792.00	-	792.00	3
990.30	990.00	-	990.00	5
2,762.40	2,762.00	-	2,762.00	5
1,240.20	1,240.00	-	1,240.00	3

1,480.50	1,480.00	-	1,480.00	5
897.30	897.00	-	897.00	10
7,423.80	7,423.00	-	7,423.00	10
1,640.42	1,640.00	-	1,640.00	5
242.45	242.00	-	242.00	5
310.50	310.00	-	310.00	5
992.45	992.00	-	992.00	5
310.50	310.00	-	310.00	7
348.00	348.00	-	348.00	7
28,230.00	28,230.00	-	28,230.00	10
709.50	709.00	-	709.00	10
899.70	899.00	-	899.00	7
817.50	817.00	-	817.00	7
190.50	190.00	-	190.00	7
1,432.50	1,283.00	95.50	1,378.50	15
6,000.00	3,833.00	400.00	4,233.00	15
310,499.00	31,912.00	10,349.97	42,261.97	30
14,676.38	490.00	244.61	734.61	60
4,267,154.46	230,387.00	120,201.53	350,588.53	35.5
19,999.00	361.00	333.32	694.32	60
1,654,275.00	0.00	-	0.00	63
468,245.00	0.00	-	0.00	20

7,045,452.66
TB, WP 425-A

571,427.00
WP 425-A

131,624.92
WP 425-A

703,051.92
TB, WP 425-A

379.99	379.00	-	379.00	5
2,520.00	2,520.00	-	2,520.00	5
2,179.97	2,179.00	-	2,179.00	5
2,928.00	2,928.00	-	2,928.00	10
1,131.90	1,131.00	-	1,131.00	5
503.30	503.00	-	503.00	5
2,400.27	2,400.00	-	2,400.00	5
3,795.39	3,795.00	-	3,795.00	5
485.10	485.00	-	485.00	5
215.70	215.00	-	215.00	5
1,028.69	1,028.00	-	1,028.00	5
1,626.59	1,626.00	-	1,626.00	5
757.85	757.00	-	757.00	7
1,768.33	1,768.00	-	1,768.00	7
618.41	618.00	-	618.00	5
11,633.62	3,921.00	517.05	4,438.05	22.5
46,715.37	15,743.00	2,076.24	17,819.24	22.5
8,390.60	6,362.00	839.06	7,201.06	10
9,557.66	9,557.00	-	9,557.00	7
19,170.00	14,537.00	1,917.00	16,454.00	10
16,563.41	4,845.00	736.15	5,581.15	22.5

1,264.96	1,191.00	74.00	1,265.00	7
2,094.98	1,968.00	127.00	2,095.00	7
8,356.99	6,666.00	1,193.86	7,859.86	7
720.74	575.00	102.96	677.96	7
5,029.18	765.00	223.52	988.52	22.5
21,180.00	3,137.00	941.33	4,078.33	22.5
1,066.29	675.00	213.26	888.26	5
859.52	516.00	171.90	687.90	5
1,207.32	723.00	241.46	964.46	5
1,562.44	207.00	69.44	276.44	22.5
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177,712.57	93,720.00	9,444.24	103,164.24	
TB, WP 425-A	WP 425-A	WP 425-A	TB, WP 425-A	
13,996.50	13,996.00	0.00	13,996.00	5
15,287.30	15,287.00	0.00	15,287.00	5
13,328.70	13,328.00	0.00	13,328.00	5
16,745.00	16,745.00	0.00	16,745.00	5
66,340.00	40,245.00	5,307.20	45,552.20	12.5
33,725.00	33,725.00	0.00	33,725.00	7
19,041.00	19,041.00	0.00	19,041.00	7
17,221.00	17,221.00	0.00	17,221.00	7
50,168.12	24,747.00	4,013.45	28,760.45	12.5
52,217.00	43,516.00	7,459.57	50,975.57	7
2,000.00	2,000.00	0.00	2,000.00	2
27,250.00	12,328.00	3,892.86	16,220.86	7
6,000.00	6,000.00	0.00	6,000.00	2
7,500.00	7,500.00	0.00	7,500.00	2
23,450.00		2,687.00	2,687.00	8
23,450.00		2,687.00	2,687.00	8
27,129.00		0.00	0.00	8
<hr/>	<hr/>		<hr/>	
414,848.62	265,679.00	26,047.08	291,726.08	
(2,000)	WP 425-A	WP 425-A	(2,000)	
412,848.62			289,726.08	
TB, WP 425-A			TB, WP 425-A	
334.00	-	-	-	0
2,660.00	-	-	-	0
2,100.00	-	-	-	0
700.00	-	-	-	0
81000.00	-	-	-	0
999.00	-	-	-	
8,000.00	-	-	-	
1,500.00	-	-	-	
500.00	-	-	-	
19,501.00	-	-	-	
<hr/>	<hr/>	<hr/>	<hr/>	
117,294.00	-	-	-	

TB, WP 425-A

450.60	-	-	-
1,140.00	-	-	-
900.00	-	-	-
300.00	-	-	-
30,500.00	-	-	-
33,290.60	-	-	-

TB, WP 425-A

540.00	540.00	-	540.00	5
1,049.99	1,049.00	-	1,049.00	5
1,054.22	1,054.00	-	1,054.00	5
6,832.00	6,832.00	-	6,832.00	10
560.00	560.00	-	560.00	5
240.00	240.00	-	240.00	5
585.00	585.00	-	585.00	5
1,365.00	1,365.00	-	1,365.00	5
307.01	307.00	-	307.00	5
716.35	716.00	-	716.00	5
11,176.00	4,846.00	638.63	5,484.63	17.5
4,740.00	4,175.00	565.00	4,740.00	7
6,451.00	3,182.00	516.08	3,698.08	12.5
5,070.65	2,504.00	405.65	2,909.65	12.5
5,037.01	2,485.00	402.96	2,887.96	12.5
3,190.00	1,573.00	255.20	1,828.20	12.5
5,289.15	2,609.00	423.13	3,032.13	12.5
9,607.22	4,293.00	768.58	5,061.58	12.5
5,000.00	2,067.00	400.00	2,467.00	12.5
68,810.60	40,982.00	4,375.23	45,357.23	

TB, WP 425-A**TB, WP 425-A**

Cost	Prior	CY Dep	End AD
54,140,355.74	8,886,845.00	1,127,019.11	10,013,864.11
207,816.15	137,790.00	8,955.68	146,745.68
7,045,452.66	571,427.00	131,624.92	703,051.92
177,712.57	93,720.00	9,444.24	103,164.24
412,848.62	265,679.00	26,047.08	289,726.08
117,294.00	0.00	0.00	0.00
33,290.60	0.00	0.00	0.00
68,810.60	40,982.00	4,375.23	45,357.23
62,203,580.94	9,996,443.00	1,307,466.27	11,301,909.27

Note: Client's 2018 depreciation software did not correctly rollforward the ending 2017 balance when client prepared the audit. The client had also already closed out 2018 prior to identifying the issue which prevented updating the schedule. We converted the 2018 depreciation schedule into Excel. We tied the 2018 beg AD amount per this schedule to PY 17 ending AD on this schedule to the amount shown in the 2019 depreciation schedule as beginning AD. We recalculated and tied all amounts to the trial balance

ed 2018 schedule for
chedule. As a result,
trial balance and the
ited CY depreciation

Knott County Water & Sewer District

Depreciation Schedule

000 - Knott County Water & Sewer District

Sys ID	Asset Code	Description	Retired	OR	In Service
1501-00 - Water Plant & Distribution System					
10		Water Treatment Plant - Original			7/1/1970
11		Water Tank - Original System			7/1/1970
13		Parking Lot			7/1/1970
14		Water Lines - Original System			7/1/1970
15		Water Wells - Original System			7/1/1970
16		Hydrants - Original System			7/1/1970
17		Water Lines			12/1/1979
20		Water Lines			6/1/1980
22		Water Wells			10/1/1980
25		Water Wells			8/1/1982
34		Meters			2/1/1985
35		Meter			2/1/1985
38		Meters			6/1/1986
40		Water Lines			6/1/1986
41		Water Wells			6/1/1986
42		Water Tanks and Plant			6/30/1986
43		Water Wells			11/1/1986
46		Water Wells			12/1/1986
50		Water Wells			3/1/1987
51		Water Lines			9/1/1987
52		Water Lines			9/1/1987
54		Meter			2/1/1988
57		Water Wells			8/1/1988
63		Water Wells			9/1/1997
64		Water Wells			10/1/1997
65		Water Wells			11/1/1997
67		Parking Lot			9/1/2000
79		Meters			7/1/2002
85		Plant Repairs			7/1/2002
86		Plant Repairs			7/1/2002
87		Plant Repairs			7/1/2002

000 - Knott County Water & Sewer District

Sys ID	Asset Code	Description	Retired	OR	In Service	Cost	Prior	Current Meth
1501-00 - Water Plant & Distribution System								
88		Plant Repairs					7/1/2002	
122		18' x 20' Metal Building					4/13/2004	
125		Mallie RT 899 Waterline Extension					6/1/2004	2
137		24' x 28' Metal Building					6/23/2004	
142		New Construction - WTP					1/1/2008	
143		Construction 2005 - WTP					1/1/2008	

144	Construction 2006 - WTP	1/1/2008	
145	Construction 2007 - WTP	1/1/2008	4
150	Construction 2008 - WTP	6/30/2008	4
151	Pippa Passes Water Tanks	6/30/2008	
152	Capital Outlay - WTP	12/31/2008	
153	Construction 2009 - Water Lines	6/1/2009	4
155	Construction 2009 KCFC Contribution	6/5/2009	2
161	Construction 2010 Water Lines	6/1/2010	5
162	Construction 2010 Water Lines - KCFC Contribution	6/1/2010	2
174	Construction 2011 - Waterlines	6/1/2011	4
175	Construction 2011 Waterlines - KCFC Contribution	6/1/2011	1
190	Construction 2012 Waterlines	6/1/2012	3
191	Construction 2012 Waterlines - KCFC Contribution	6/1/2012	2
197	Route 7 Branch Water Distribution Lines (KCFC)	10/1/2013	
198	Carr Creek/Rt. 582 Waterlines Project	9/30/2014	4
199	WTP Plant Upgrade/Retrofit Project	9/30/2014	2
217	Big Branch Project	1/1/2016	
219	Hickory Hills Project	1/1/2016	
214	Meters & MXU's	2/29/2016	
215	Meters	3/21/2016	
221	Red Fox Project	12/9/2016	4
223	AML Branch Lines Project	1/1/2018	2
224	AML Red Fox Project	1/1/2018	
225	Portable Flow Meter	1/1/2018	

54,140,355.74 7,801,851.00 1,085,475.00

1502-00 - Operating Equipment - Water

12	Centrifuge Addition - Original WTP	7/1/1970	
18	Speed Reducer	3/1/1980	

000 - Knott County Water & Sewer District

Sys ID	Asset Code	Description	Retired	OR	In Service	Cost	Prior	Current Meth
1502-00 - Operating Equipment - Water								
19		Check Valve					5/1/1980	
21		Gate Valve					7/1/1980	
23		Starter & Heater Strips					2/1/1981	
27		Centrifuge					7/1/1983	
28		Pump					10/1/1983	
29		Pump					10/1/1983	
30		Pump					11/1/1983	
31		Pump					12/1/1983	
32		Pump					12/1/1983	
33		Pump					3/1/1984	
36		Pump					2/1/1985	
37		Meter Building Fixtures					11/1/1985	
39		Other Equipment					6/1/1986	
44		Pump					11/1/1986	
45		Pump					12/1/1986	

47	Pump	1/1/1987
48	Pump	2/1/1987
49	Pump	3/1/1987
55	Pump	4/1/1988
58	Pump	12/1/1989
59	Pump	3/1/1990
60	Pump	6/1/1990
62	Equipment	7/1/1994
66	Pump	12/1/1997
81	Composite Samplers	7/1/2002
82	Converting Pumps	7/1/2002
83	Tel Chat Box & Computer	7/1/2002
84	Tools & Equipment	7/1/2002
97	Utility Improvements	6/1/2003
98	Charts Recorder	6/1/2003
99	Turbidimeter	6/1/2003
100	Miscellaneous Equipment	6/1/2003
112	1720D Turbidimeter	1/4/2004
119	Aquatrend Interface	1/16/2004

000 - Knott County Water & Sewer District

Sys ID	Asset Code	Description	Retired	OR	In Service	Cost	Prior	Current Meth
1502-00 - Operating Equipment - Water								
134		Autocat					6/23/2004	
135		Chlorine Process Analyzer					6/23/2004	
136		Chart Recorder					6/23/2004	
154		Equipment					6/1/2009	
172		Generator					6/1/2011	
177		Equipment					6/1/2011	
188		Air Compressor					6/1/2012	
205		Metal Building, 28 x 30 @ WTP					12/1/2014	
222		(4) Actuators, turbidmeter's, & Controller					1/1/2018	
<hr/>								
207,816.15		130,875.00			6,915.00			
1503-00 - WWTPs & Collection System								
2		Wastewater Plant					7/1/1970	
3		Wastewater Plant - Additions					7/1/1970	
6		WWTP Equipment					7/1/1970	
7		WW Collection Lines					7/1/1970	
8		WW Collection System					7/1/1970	
4		Wastewater Plant - Pumping Equipment					11/1/1970	
5		Wastewater Plant - Equipment					11/1/1970	
68		Netting					9/1/2000	
71		Composite Samplers					7/1/2002	
72		Converting Pumps					7/1/2002	
73		Tel Chat Box & Computer					7/1/2002	
74		Tools & Equipment					7/1/2002	
75		Plant Repairs					7/1/2002	

76	Plant Repairs	7/1/2002
77	Plant Repairs	7/1/2002
78	Plant Repairs	7/1/2002
108	Utility Improvements	6/30/2003
109	Charts Recorder	6/30/2003
110	Turbidimeter	6/30/2003
111	Miscellaneous Equipment	6/30/2003
113	1720D Turbidimeter	1/4/2004
118	Aquatrend Interface	1/16/2004
120	Sludge Bagging System	3/24/2004

000 - Knott County Water & Sewer District

Sys ID	Asset Code	Description	Retired	OR	In Service	Cost	Prior	Current Meth
1503-00 - WWTPs & Collection System								
121		18' x 20' Metal Building					4/13/2004	
130		Autocat					6/23/2004	
131		Chlorine Process Analyzer					6/23/2004	
132		Chart Recorder					6/23/2004	
133		24' x 28' Metal Building					6/23/2004	
149		Concrete Pad for Drying Beds					6/13/2008	
204		Pippa Passes WWTP/Coll. Syst. Upgrade					12/1/2014	
218		Pippa Passes Sewer Rehab					1/1/2016	
212		Ball Creek Wastewater Plant					1/20/2016	4
220		Alice Lloyd College Pedestrian Bridge					11/16/2016	
<hr/>								
4,922,932.66	439,802.00	131,625.00						
1505-00 - Office Furniture & Equipment								
26		Safe					7/1/1983	
53		Computer					1/1/1988	
61		Computer					11/1/1992	
70		O & M Manuals					7/1/2002	
89		Billing Software					6/1/2003	
93		Computers					6/1/2003	
94		Computers					6/1/2003	
95		Computers					6/1/2003	
101		Billing Software					6/30/2003	
105		Computers					6/30/2003	
106		Computers					6/30/2003	
107		Computers					6/30/2003	
123		Sensus Autoread Software					5/18/2004	
124		Sensus Autoread Software					5/18/2004	
148		Computer					5/7/2008	
158		Computer Equipment					6/1/2010	
163		Office Furniture					6/1/2010	
166		Phone System					6/1/2010	
167		Printer					6/1/2010	
159		Harris Billing Software - KCFC Contribution					6/11/2010	
176		Office Furniture					6/1/2011	

000 - Knott County Water & Sewer District

Sys ID	Asset Code	Description	Retired OR	In Service	Cost	Prior	Current Meth
1505-00 - Office Furniture & Equipment							
179		Sharp 60" TV				6/1/2011	
189		Computer Equipment				6/1/2012	
193		Printer				6/1/2012	
201		Billing System Computers (3) Dell OptiPlex				8/3/2014	
202		Software, New Billing by United Systems & Software				8/28/2014	
209		Computer, Dell Laptop (Manager)				10/23/2014	
206		Dell Laptop Computer-Kyle				12/19/2014	
207		Dell Laptop Computer (2) - Meter Reading				12/19/2014	
208		Sage 50 Accounting Software				12/29/2014	
177,712.57	83,427.00	10,293.00					
1506-00 - Vehicles & Motorized Equipment							
96		Chevy Pickup - 2003				6/1/2003	
116		Chevy 4 Door				1/8/2004	
117		Chevy Regular Cab				1/8/2004	
156		Toyota Corolla - KCFC Contribution				9/16/2009	
164		Mini Excavators (2)				6/1/2010	
168		Ford F350 Pickup Truck (Dually)				6/1/2010	
169		Chevy 2500HD Utility Truck				6/1/2010	
171		Ford Ranger 4 x 4 Pickup				6/1/2010	
180		Case Skid Steer				10/21/2011	
187		Ford F5H7 Dump Truck (Crossroads Ford)				2/27/2012	
203		Chevrolet, Used 2006 RC WT 4x4 Pickup Truck		12/31/2018		2/24/2014	
200		Chevrolet, New 2015 Silverado WT 4x4 X-Cab P/U				10/30/2014	
210		Used 2008 Chevy K3500 4X4 Utility Truck				4/10/2015	
211		Used 2007 Chevy Silverado				11/13/2015	
226		2018 Dodge Ram 18882				2/14/2018	
227		2018 Dodge Ram 31876				2/14/2018	
229		2019 Ram 1500				12/28/2018	
414,848.62	236,964.00	34,089.00					
1507-00 - Land/Land Rights - Water							
9		Land				7/1/1970	
90		Right of Way - CSX				6/1/2003	
91		Land Option				6/1/2003	
139		Land Rights				9/20/2004	
140		Land				9/1/2005	

000 - Knott County Water & Sewer District

Sys ID	Asset Code	Description	Retired OR	In Service	Cost	Prior	Current Meth
1507-00 - Land/Land Rights - Water							
141		Land				6/30/2007	
146		Right of Way - Big Branch/Irishman				2/22/2008	
147		Right of Way - Enterprise Mining				3/4/2008	
160		Land				6/1/2010	
173		Land				6/1/2011	

1508-00 - Land/Land Rights - Wastewater

1	Land	7/1/1970
102	Right of Way - CSX	6/30/2003
103	Land Option	6/30/2003
138	Land Rights	9/20/2004
213	Land	1/20/2016

1509-00 - Tools & Miscellaneous Equipment

24	Welder	2/1/1982
56	Riding Mower	5/1/1988
69	Water Blue Book	1/1/2001
80	O&M Manuals	7/1/2002
92	Riding Lawnmower	6/1/2003
104	Riding Lawnmower	6/30/2003
126	Tapping Equipment	6/16/2004
127	Tapping Equipment	6/16/2004
128	14" Cutoff Saw	6/22/2004
129	14" Cutoff Saw	6/22/2004
165	Fuel Tanks	6/1/2010
181	Gator Trailer	10/21/2011
182	Trencher	10/21/2011
183	Pipe Grapple Attachment for Skid Steer	10/28/2011
184	Loader Bucket for Skid Steer	10/28/2011
185	Salt Spreader for Skid Steer	10/28/2011
186	Other Equipment	10/28/2011
192	Honda Air Compressor w/Trailer	6/1/2012
195	Titan Monitoring System	11/8/2012

68,8

Summary

000 - Knott County Water & Sewer District

1501-00 - Water Plant & Distribution System

1502-00 - Operating Equipment - Water

1503-00 - WWTPs & Collection System

1505-00 - Office Furniture & Equipment

1506-00 - Vehicles & Motorized Equipment

1507-00 - Land/Land Rights - Water

1508-00 - Land/Land Rights - Wastewater

1509-00 - Tools & Miscellaneous Equipment

Combined

1501-00 - Water Plant & Distribution System

1502-00 - Operating Equipment - Water

1503-00 - WWTPs & Collection System

1505-00 - Office Furniture & Equipment
1506-00 - Vehicles & Motorized Equipment
1507-00 - Land/Land Rights - Water
1508-00 - Land/Land Rights - Wastewater
1509-00 - Tools & Miscellaneous Equipment

December 31, 2018

Cost	Prior	Current Method	Life
75,474.30	75,474.00	SL	30
15,452.00	15,452.00	SL	25
3,696.00	3,696.00	SL	15
79,239.89	79,239.00	SL	20
12,428.50	12,428.00	SL	40
3,625.00	3,625.00	SL	10
800.00	800.00	SL	20
500.00	500.00	SL	20
6,707.45	6,090.00	168.00 SL	40
3,000.00	2,581.00	75.00 SL	40
18,139.41	18,139.00	SL	7
221.54	221.00	SL	7
2,983.49	2,983.00	SL	7
135,540.11	135,540.00	SL	20
90,527.35	69,210.00	2,263.00 SL	40
577,995.70	577,995.00	SL	25
1,104.00	845.00	28.00 SL	40
3,684.00	2,768.00	92.00 SL	40
1,962.00	1,462.00	49.00 SL	40
470.00	470.00	SL	20
960.00	960.00	SL	20
1,469.56	1,469.00	SL	7
618.00	426.00	15.00 SL	40
2,631.00	1,276.00	66.00 SL	40
3,681.00	1,771.00	92.00 SL	40
3,034.00	1,457.00	76.00 SL	40
8,500.00	8,500.00	SL	15
10,809.00	10,809.00	SL	10
2,893.80	2,893.00	SL	3
3,454.50	3,454.00	SL	5
2,093.70	2,093.00	SL	10

10d Life

17,322.20	17,322.00	SL	10
1,655.50	1,403.00	110.00 SL	15
2,074,528.01	417,666.00	33,192.00 SL	62.5
3,342.50	2,787.00	223.00 SL	15
264,810.00	79,443.00	8,827.00 SL	30
6,318.53	1,899.00	211.00 SL	30

133,821.00	40,149.00	4,461.00 SL	30
1,727,599.71	1,418,283.00	157,587.00 SL	30
1,975,319.15	1,409,674.00	165,844.00 SL	30
221,744.56	41,888.00	4,928.00 SL	45
382,407.59	101,976.00	12,747.00 SL	30
1,739,725.45	575,089.00	75,836.00 SL	62.5
2,118,554.95	535,520.00	70,618.00 SL	30
5,101,515.95	537,358.00	81,624.00 SL	62.5
2,066,030.93	217,619.00	33,056.00 SL	62.5
1,327,305.08	386,573.00	69,237.00 SL	62.5
1,895,697.78	169,348.00	30,331.00 SL	62.5
3,545,316.81	259,990.00	56,725.00 SL	62.5
2,035,317.88	149,256.00	32,565.00 SL	62.5
365,075.51	18,983.00	5,841.00 SL	62.5
1,050,521.16	145,818.00	64,808.00 SL	62.5
2,862,783.83	214,709.00	95,426.00 SL	30
75,410.00	1,257.00	1,257.00 SL	60
427,222.39	7,120.00	7,120.00 SL	60
2,780.00	232.00	278.00 SL	10
1,430.00	107.00	143.00 SL	10
1,144,496.97	5,756.00	69,075.00 SL	60
2,433,242.00		SL	60
59,351.00		SL	60
6,014.00		481.00 SL	12.5

40.00	40.00	SL	5
799.00	799.00	SL	5

mod Life

354.78	354.00	SL	5
214.43	214.00	SL	5
121.73	121.00	SL	5
740.69	740.00	SL	5
10,000.34	10,000.00	SL	5
433.01	433.00	SL	5
1,745.00	1,745.00	SL	5
1,175.95	1,175.00	SL	5
1,175.95	1,175.00	SL	5
2,394.30	2,394.00	SL	5
1,137.89	1,137.00	SL	5
275.00	275.00	SL	5
18,790.06	18,790.00	SL	5
550.00	550.00	SL	5
1,246.85	1,246.00	SL	5

3,266.88	3,266.00	SL	5
843.00	843.00	SL	5
1,250.00	1,250.00	SL	5
2,022.94	2,022.00	SL	5
4,674.43	4,674.00	SL	5
1,668.00	1,668.00	SL	5
1,225.00	1,225.00	SL	5
4,334.63	4,334.00	SL	5
4,605.80	4,605.00	SL	5
2,646.00	2,646.00	SL	5
1,850.10	1,850.00	SL	3
2,310.70	2,310.00	SL	5
6,445.60	6,445.00	SL	5
3,827.66	3,827.00	SL	5
565.71	565.00	SL	5
724.50	724.00	SL	5
2,315.71	2,315.00	SL	5
724.50	724.00	SL	7
812.00	812.00	SL	7

iod Life

2,099.30	2,099.00	SL	7
1,907.50	1,907.00	SL	7
444.50	444.00	SL	7
3,000.00	3,000.00	SL	5
36,000.00	20,100.00	3,600.00 SL	10
26,135.71	8,336.00	1,493.00 SL	17.5
15,600.00	7,150.00	1,560.00 SL	10
9,815.00	546.00	262.00 SL	37.5
25,506.00		SL	12.5

54,756.00	54,756.00	SL	30
27,766.00	27,766.00	SL	30
451.54	451.00	SL	5
26,760.86	26,760.00	SL	30
128,468.00	128,468.00	SL	30
10,676.46	10,676.00	SL	30
384.54	384.00	SL	7
2,495.00	2,495.00	SL	15
1,134.00	1,134.00	SL	5
792.90	792.00	SL	3
990.30	990.00	SL	5
2,762.40	2,762.00	SL	5
1,240.20	1,240.00	SL	3

1,480.50	1,480.00	SL	5
897.30	897.00	SL	10
7,423.80	7,423.00	SL	10
1,640.42	1,640.00	SL	5
242.45	242.00	SL	5
310.50	310.00	SL	5
992.45	992.00	SL	5
310.50	310.00	SL	7
348.00	348.00	SL	7
28,230.00	28,230.00	SL	10

iod Life

709.50	709.00	SL	10
899.70	899.00	SL	7
817.50	817.00	SL	7
190.50	190.00	SL	7
1,432.50	1,188.00	95.00 SL	15
6,000.00	3,433.00	400.00 SL	15
310,499.00	21,562.00	10,350.00 SL	30
14,676.38	245.00	245.00 SL	60
1,267,154.46	110,185.00	120,202.00 SL	35.5
19,999.00	28.00	333.00 SL	60

379.99	379.00	SL	5
2,520.00	2,520.00	SL	5
2,179.97	2,179.00	SL	5
2,928.00	2,928.00	SL	10
1,131.90	1,131.00	SL	5
503.30	503.00	SL	5
2,400.27	2,400.00	SL	5
3,795.39	3,795.00	SL	5
485.10	485.00	SL	5
215.70	215.00	SL	5
1,028.69	1,028.00	SL	5
1,626.59	1,626.00	SL	5
757.85	757.00	SL	7
1,768.33	1,768.00	SL	7
618.41	618.00	SL	5
11,633.62	3,404.00	517.00 SL	22.5
46,715.37	13,667.00	2,076.00 SL	22.5
8,390.60	5,523.00	839.00 SL	10
9,557.66	8,986.00	571.00 SL	7
19,170.00	12,620.00	1,917.00 SL	10
16,563.41	4,109.00	736.00 SL	22.5

1,264.96	1,010.00	181.00 SL	7
10d	Life		
2,094.98	1,669.00	299.00 SL	7
8,356.99	5,472.00	1,194.00 SL	7
720.74	472.00	103.00 SL	7
5,029.18	541.00	224.00 SL	22.5
21,180.00	2,196.00	941.00 SL	22.5
1,066.29	462.00	213.00 SL	5
859.52	344.00	172.00 SL	5
1,207.32	482.00	241.00 SL	5
1,562.44	138.00	69.00 SL	22.5
13,996.50	13,996.00	SL	5
15,287.30	15,287.00	SL	5
13,328.70	13,328.00	SL	5
16,745.00	16,745.00	SL	5
66,340.00	34,938.00	5,307.00 SL	12.5
33,725.00	31,718.00	2,007.00 SL	7
19,041.00	17,907.00	1,134.00 SL	7
17,221.00	16,195.00	1,026.00 SL	7
50,168.12	20,734.00	4,013.00 SL	12.5
52,217.00	36,056.00	7,460.00 SL	7
2,000.00	2,000.00	SL	2
27,250.00	8,435.00	3,893.00 SL	7
6,000.00	5,250.00	750.00 SL	2
7,500.00	4,375.00	3,125.00 SL	2
23,450.00		2,687.00 SL	8
23,450.00		2,687.00 SL	8
27,129.00			8
334.00		NONE	0
2,660.00			0
2,100.00			0
700.00			0
81,000.00			0
10d	Life		
999.00			0
8,000.00			0
1,500.00			0
500.00		NONE	0
19,501.00			0

117,294.00	0.00	0.00		
450.60			NONE	0
1,140.00				0
900.00				0
300.00				0
30,500.00			NONE	0
33,290.60	0.00	0.00		
540.00	540.00	SL		5
1,049.99	1,049.00	SL		5
1,054.22	1,054.00	SL		5
6,832.00	6,832.00	SL		10
560.00	560.00	SL		5
240.00	240.00	SL		5
585.00	585.00	SL		5
1,365.00	1,365.00	SL		5
307.01	307.00	SL		5
716.35	716.00	SL		5
11,176.00	4,207.00	639.00 SL		17.5
4,740.00	3,498.00	677.00 SL		7
6,451.00	2,666.00	516.00 SL		12.5
5,070.65	2,098.00	406.00 SL		12.5
5,037.01	2,082.00	403.00 SL		12.5
3,190.00	1,318.00	255.00 SL		12.5
5,289.15	2,186.00	423.00 SL		12.5
9,607.22	3,524.00	769.00 SL		12.5
5,000.00	1,667.00	400.00 SL		12.5
310.60	36,494.00	4,488.00		

Cost	Prior	Current
54,140,355.74	7,801,851.00	1,085,475.00
207,816.15	130,875.00	6,915.00
4,922,932.66	439,802.00	131,625.00
177,712.57	83,427.00	10,293.00
414,848.62	236,964.00	34,089.00
117,294.00	0.00	0.00
33,290.60	0.00	0.00
68,810.60	36,494.00	4,488.00
60,083,060.94	8,729,413.00	1,272,885.00

Cost	Prior	Current
54,140,355.74	7,801,851.00	1,085,475.00
207,816.15	130,875.00	6,915.00
4,922,932.66	439,802.00	131,625.00

177,712.57	83,427.00	10,293.00
414,848.62	236,964.00	34,089.00
117,294.00	0.00	0.00
33,290.60	0.00	0.00
68,810.60	36,494.00	4,488.00
<hr/> 60,083,060.94	<hr/> 8,729,413.00	<hr/> 1,272,885.00

**Knott County Water and Sewer District
Case No. 2019-00268
Letcher County Water and Sewer District and City of Hindman's Second Request for
Information issued October 4, 2019**

12. Refer to Knott District's Response to Letcher District/City's First Request for Information, Item 7. Of the potential 58 customers, state the number who have as of October 4, signed a contract for water service with Knott District.

Response: None of the potential 58 customers have signed a contract for water service with KCWSD.

**Knott County Water and Sewer District
Case No. 2019-00268
Letcher County Water and Sewer District and City of Hindman's Second Request for
Information issued October 4, 2019**

13. Provide the contract or agreement between Knott District and Kentucky Rural Water Association for the preparation of Mr. Villines' rate study and related services.

Response: There is no contract or agreement between KCWSD and Kentucky Rural Water Association.

**Knott County Water and Sewer District
Case No. 2019-00268
Letcher County Water and Sewer District and City of Hindman's Second Request for
Information issued October 4, 2019**

14. Refer to Knott District's Response to Letcher District/City's First Request for Information, Item 12. Confirm that "Regular Hours" does not include days which were paid vacation days or paid holidays.

Response: KCWSD confirms that "Regular Hours" does not include days which were paid vacation days or paid holidays.

**Knott County Water and Sewer District
Case No. 2019-00268
Letcher County Water and Sewer District and City of Hindman's Second Request for
Information issued October 4, 2019**

15. Refer to Knott District's Response to Letcher District/City's First Request for Information, Item 14. Provide a table that addresses only health insurance expense and lists the total cost of each employee's health insurance coverage, the type of coverage (e.g., single, family, other), and the employee's required contribution to the cost of his or her coverage.

Response:

Please see the table below for the requested health insurance information.

Employee Name	Plan	Monthly		
		Total Premium	Employer Contribution	Employee Contribution
	Waiver		\$ -	\$ -
	Living Well CDHP (Couple)	\$ 1,325.64	\$ 1,060.51	\$ 265.13
	Standard PPO (Single)	\$ 685.38	\$ 685.38	\$ -
	Standard CDHP (Family)	\$ 1,615.30	\$ 1,303.24	\$ 312.06
	Living Well CDHP (Single)	\$ 709.46	\$ 709.46	\$ -
	Living Well PPO (Family)	\$ 1,767.60	\$ 1,414.08	\$ 353.52
	Living Well CDHP (Family)	\$ 1,479.76	\$ 1,183.81	\$ 295.95
	Waiver		\$ -	\$ -
	Living Well PPO (Cross Reference)	\$ 876.68	\$ 719.12	\$ 157.56
	Waiver		\$ -	\$ -
	Living Well PPO (Single)	\$ 729.34	\$ 729.34	\$ -
	Standard PPO (Single)	\$ 685.38	\$ 685.38	\$ -
	LivingWell PPO (Parent Plus)	\$ 1,037.08	\$ 829.66	\$ 207.42

**Knott County Water and Sewer District
Case No. 2019-00268
Letcher County Water and Sewer District and City of Hindman's Second Request for
Information issued October 4, 2019**

16. Refer to Knott District's Response to Letcher District/City's First Request for Information, Item 13. Explain what is meant by "insurance credit equivalent" and "an option to receive."

Response: An "insurance credit" is a benefit offered to employees who already have health insurance and choose to waive their coverage with the KCWSD. If an employee waives coverage and provides proof that they have other coverage, they will receive a credit on their weekly paycheck that is equivalent to the cost of an employee only plan. The "option to receive" means the employee is given the option to waive coverage and receive the credit. Once an employee waives coverage the credit is received automatically.

**Knott County Water and Sewer District
Case No. 2019-00268
Letcher County Water and Sewer District and City of Hindman's Second Request for
Information issued October 4, 2019**

17. Refer to Knott District's Response to Letcher District/City's First Request for Information, Item 15. Identify the three employees that were hired in 2018, their position, and the nature of each employee's job responsibilities.

Response: Two distribution personnel were hired in 2018 and are identified as employee numbers 2 and 11 in the responses supplied to LCWSD pursuant to a Confidentiality Agreement. The job description for these two employees would be that of field workers. Field workers answer directly to the water distribution field supervisor and are responsible for a variety of field activities (i.e., work orders, meter installation, line repairs, site maintenance and reporting, etc.). The third employee was hired as a seasonal worker and made a wage of \$8.00 per hour with no benefits. His job duties primarily included grass cutting activities.

**Knott County Water and Sewer District
Case No. 2019-00268
Letcher County Water and Sewer District and City of Hindman's Second Request for
Information issued October 4, 2019**

18. Refer to Knott District's Response to Letcher District/City's First Request for Information, Item 8.

a. Provide a breakdown of the number of tap fees assessed during the test period by meter size.

b. Provide a breakdown of the revenue received from tap fees assessed during the test period by meter size.

Response:

a. 3/4" were the only size meter with tap fees assessed. There were 22 tap fees assessed.

b. As stated in response 18 a, 3/4" were the only size meters with tap fees. The revenue received from these tap fees was \$13,200.

Witness: Jared Salmons, Kyle Smith and Alan Vilines

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19. Refer to Knott District's Response to Letcher District/City's First Request for Information, Item 28.

a. Confirm that the \$579.50 cost for new meter installations or tap-ons listed in the response refers only to the cost of materials and does not include the cost of labor.

b. State the number of hours of labor that is required for a new meter connection, and the hourly wage rate (including overhead for such costs as health insurance and other benefits) for the Knott District employees who performed the labor for meter connections.

c. State the number of meter connections performed in the test period.

d. Explain how Mr. Villines determined that 30 percent of the revenues from meter connection fees should be attributed to labor costs and be deducted from test-period Salaries and Wages expense.

Response:

a. Yes. This is for materials only.

b. A new meter connection typically takes 1 – 2 hours to complete. 1 – 2 employees are typically used with wages ranging from \$11 - \$14 per hour. While it's hard to assign a cost for benefits due to the varying plan options and associated expense from one employee to the next, \$5 - \$6 per hour would be a general average for insurance. Retirement would account for another 21.48% of whatever the employees' wages are. With these varying costs considered, the cost

Witness: Jared Salmons, Kyle Smith and Alan Vilines

allocated to an employee that is performing the task of a new meter connection, including overhead expenses, could range from \$18.36 to \$23.01.

c. 190 (168 with existing taps and 22 requiring new taps)

d. When expenses for meter installations are included with operating expenses it is appropriate to deduct those installation expenses. If a utility does not track those expenses separately, the meter connection fees collected for meter installations are used as a surrogate for the actual expenses. The allocations of 30 percent of the total fees to labor and 70 percent to materials are only estimates. The pertinent result is that an approximate total of the installation expenses is deducted from rate computations.

Witness: Jared Salmons and Alan Vilines

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20. Refer to Knott District's Response to Letcher District/City's First Request for Information, Item 30.

a. Confirm that but for the alleged meter failure Knott District would have reported additional sales of 11,000,000 gallons of water during the test period to Letcher District.

b. State whether Knott District has repaired or replaced the defective meter in question.

c. State whether the operating revenues from sales for resale were adjusted in the Application's Schedule of Adjusted Operations to reflect these additional sales upon repair. If no adjustment was made, explain why not.

Response:

a. Yes, this is correct.

b. The defective meter was replaced and LCWSD employees were present for the replacement.

c. There was no adjustment made in the Schedule of Adjusted Operations for revenue from this additional 11,000,000 gallons of sales to LCWSD. The amount for Sales for Resale revenue was taken from Page 56 of 67 of KCWSD's annual report on file with the Commission.

Witness: Jared Salmons, Kyle Smith and Alan Vilines

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21. a. State whether Knott District issues a single bill monthly to those customers that it provides water and sewer service.
- b. State the number of customers on December 31, 2018 that Knott District provided both water and sewer service.
- c. Confirm that on December 31, 2018 Knott District provided water service to 2,974 customers.
- d. Confirm that on December 31, 2018, Knott District provided sewer service to 168 customers.
- e. Confirm that bills for sewer service are based upon the amount of water that a sewer customer consumes.
- f. State whether the same Knott District employees are tasked to prepare customer bills and to maintain customer account records for water and sewer customers.
- g. Describe how the expenses associated with those employees and any other expenses associated with billing and collections are allocated between Knott District's water and sewer operations.

Response:

- a. Yes, KCWSD does issue a single bill to customers who have water and sewer service.
- b. KCWSD serves 152 customers that have both water and sewer services.

Witness: Jared Salmons and Alan Vilines

c. Yes, KCWSD provided water service to this number of customers.

d. Yes, KCWSD provided sewer service to this number of customers.

e. For the 152 customers that have both water and sewer service, the bills are based upon water usage.

f. Yes, the KCWSD employees who prepare water bills are also responsible for the sewer bills.

g. KCWSD has not allocated any of the expenses associated with these employees or any other expenses associated with billing and collections to its sewer operations. Due to the *de minimus* amount of time that any employee spends working on the sewer operations, allocating any portion to the sewer operations would be very difficult. Furthermore, the sewer operations is roughly 5% of the overall customer base of KCWSD.