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DAMON R. TALLEY

ATTORNEY AT LAW

March 29, 2010

Mr. Jeff Derouen
Executive Director
Public Service Commission
PO Box 615
Frankfort, KY 40602

RECEIVED

MAR 29 2010

PUBLIC SERVICE
COMMISSION

RE: Case No. 2009-00373
Hopkinsville Water Environment Authority

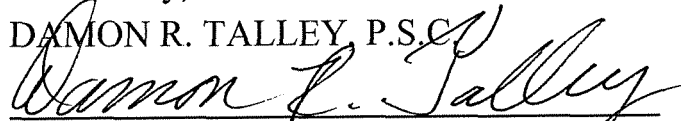
Dear Mr. Derouen:

Enclosed for filing are the original and six (6) copies of Hopkinsville Water Environment Authority's Witness Testimony. The Witness Testimony is indexed as follows:

Hale Testimony	Tab 1
Watson Testimony	Tab 2
King Testimony	Tab 3
Tippey Testimony	Tab 4

Yours truly,

DAMON R. TALLEY, P.S.C.



DAMON R. TALLEY, Counsel For
Hopkinsville Water Environment Authority

DRT:ms

Enclosures

cc: Hon Jack Hughes, Attorney for CCWD
James Owen, General Manager, CCWD
Hopkinsville Water Environment Authority

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

In the Matter of:

MAR 29 2010

PUBLIC SERVICE
COMMISSION

PROPOSED ADJUSTMENT OF THE)	
WHOLESALE SERVICE RATES OF	)	CASE NO.
HOPKINSVILLE WATER ENVIRONMENT	)	2009-00373
AUTHORITY)	

DIRECT TESTIMONY OF LEN F. HALE

1. Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Len F. Hale, 401 East Ninth Street, Hopkinsville, Kentucky, 42240.

2. Q. BY WHOM ARE YOU EMPLOYED?

A. I am employed by the Hopkinsville Sewerage and Water Works Commission dba Hopkinsville Water Environment Authority (HWEA).

3. Q. WHAT IS YOUR POSITION WITH HWEA?

A. I am General Manager.

4. Q. HOW LONG HAVE YOU BEEN EMPLOYED BY HWEA?

A. I have been continuously employed by HWEA since September 1994.

5. Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?

A. I am a graduate of Vanderbilt University with a Bachelor of Science degree, cum laude, in Environmental and Water Resources Engineering.

6. Q. WHAT IS YOUR PROFESSIONAL EXPERIENCE?

A. Upon graduation from college I was employed by Peabody Coal Company as its Eastern Environmental Supervisor for all its mines in Alabama, Kentucky, and Indiana. I managed their environmental and water quality laboratory in Central City, Kentucky. Later I was hired as an environmental engineer by Howard K. Bell Consulting Engineers, Inc. During my twenty years with Howard K. Bell Consulting Engineers, Inc., I achieved the position of principal and assistant manager of its Hopkinsville, Kentucky office. As a consultant for Howard K. Bell, I

was project manager for over 56 major water, wastewater, air pollution, and solid waste projects. I worked with municipalities, counties, regional authorities, institutions, and private industry. In 1994 I was hired as the General Manager of the Hopkinsville Water Environment Authority. During this time, I have been part of several focus groups and committees working with the Kentucky Cabinet for Natural Resources and Environmental Protection (now known as Environmental and Public Protection Cabinet) in writing environmental rules and regulations.

7. Q. ARE YOU A MEMBER OF ANY PROFESSIONAL ORGANIZATIONS?

A. Yes. I am currently a member of the American Water Works Association, a director of the Kentucky Water Utility Council, a member of the Water Environment Federation, and a member of the Kentucky Municipal Utilities Association.

8. Q. PLEASE DESCRIBE THE HOPKINSVILLE WATER ENVIRONMENT AUTHORITY.

A. HWEA is a municipal water and wastewater utility directly serving approximately 15,000 water customers and 16,000 wastewater customers in Hopkinsville, Pembroke, Crofton, and Christian County. HWEA also owns and operates the wastewater collection and treatment facilities formerly owned by the City of Oak Grove. In addition, HWEA provides wholesale water service to the Christian County Water District (CCWD).

HWEA is one of the oldest municipal water utilities in the Commonwealth of Kentucky, being formed in 1895. HWEA consistently meets or achieves the highest standards of water quality in the

Commonwealth. In 1996 the HWEA received the highest award for water treatment issued by the Kentucky – Tennessee Section of the American Water Works Association.

9. Q. WHAT IS THE BASIS FOR THE PROPOSED RATE INCREASE?

A. During the spring and early summer of 2009, HWEA staff determined that a significant increase in both retail and wholesale water rates would be needed to offset increased operating expenses, including debt service. Ultimately, the Hopkinsville City Council enacted Ordinance 15-2009 on August 20, 2009. This Ordinance increased retail water rates and eliminated the declining block rate tiers for retail customers. As an overall result, the Hopkinsville Division retail water customers experienced an effective 37% increase. The wholesale water rates to CCWD were also increased by 37%. The effective date of the retail rate increase was September 1, 2009.

10. Q. HOW WAS THE WHOLESALE RATE DETERMINED FOR THE CCWD?

A. CCWD's wholesale rate was increased by the same percentage as the retail rates for the Hopkinsville Division (City Rates).

11. Q. WHY WAS THE WHOLESALE RATE INCREASED BY THE SAME PERCENTAGE AS THE RETAIL RATES FOR THE CITY CUSTOMERS?

A. HWEA believed it was legally obligated to increase the CCWD wholesale rate by the same percentage as the City Rates. Perhaps, some background information will be helpful. In the prior PSC proceeding

between HWEA and CCWD, PSC Case No. 2005-00174, the Parties reached a Settlement Agreement dated December 8, 2005 (Settlement Agreement) which not only established wholesale rates for Case No. 2005-00174, but also set forth the methodology for establishing future wholesale rates. Under the terms of the Settlement Agreement, HWEA and CCWD agreed that the wholesale rates would be the same as the City Rates. The “method” to be used for future rate increases was simple. If the Hopkinsville City Council increased the City Rates by a certain percentage, then the wholesale rates to be charged CCWD would increase by the same percentage. Consequently, once HWEA staff determined in 2009 that water revenue needed to be increased by approximately 37%, both the City Rates and the wholesale rates were adjusted accordingly.

12. Q. WAS A COST OF SERVICE STUDY PERFORMED IN THE SUMMER OF 2009?

A. No. HWEA did not hire a rate expert to perform a Cost of Service Study in the summer of 2009 because it was relying upon the terms of the Settlement Agreement. Avoiding the expense of hiring experts to perform Cost of Service studies was one of the reasons HWEA agreed to the terms of the Settlement Agreement in 2005.

13. Q. DID HWEA ULTIMATELY HIRE A RATE CONSULTANT TO PERFORM A COST OF SERVICE STUDY?

A. Yes.

14. Q. WHY DID HWEA HIRE A RATE CONSULTANT?

A. At the Informal Conference held in this case on October 29, 2009, CCWD's attorney informed the PSC and HWEA that CCWD interpreted the Settlement Agreement differently than HWEA. CCWD's attorney indicated that CCWD interpreted the Settlement Agreement to require rates that were based on the actual costs of providing wholesale water service to CCWD. Also, at the Informal Conference, the PSC Staff stated that the PSC had never approved the Settlement Agreement, but had only approved the rates contained in the schedule attached to the Settlement Agreement. HWEA seriously considered submitting this legal issue to the PSC for a formal ruling, but ultimately decided not to do so. Once this decision was made, HWEA believed it would be in its best interest to hire an expert to perform a Cost of Service Study.

15. Q. WHO DID HWEA HIRE TO PERFORM THE COST OF SERVICE STUDY?

A. The Lexington office of HDR Engineering, Inc. (formerly Quest Engineers) was hired by HWEA to perform the Cost of Service Study.

16. Q. HAS THE COST OF SERVICE STUDY BEEN COMPLETED?

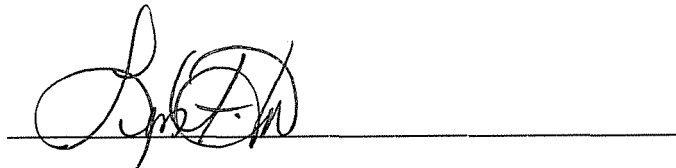
A. Yes. The Study was filed with the PSC on March 15, 2010. The Study determined that the wholesale rates charged to CCWD should be increased by 90% rather than the 37% increase originally determined by HWEA staff.

17. Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes it does.

VERIFICATION

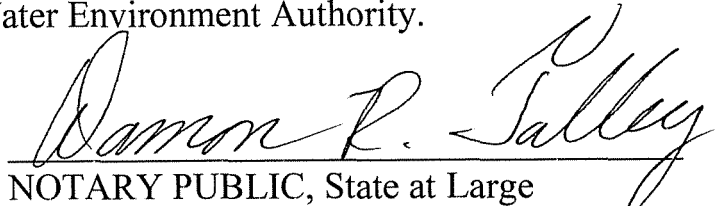
I, Len F. Hale, after first being duly sworn, hereby verify that the foregoing Direct Testimony is true and correct to the best of my knowledge and belief.



Len F. Hale, General Manager
Hopkinsville Water Environment Authority

COMMONWEALTH OF KENTUCKY)
) SS
COUNTY OF CHRISTIAN)

Subscribed, sworn to, and acknowledged before me this 29th day of March, 2010 by Len F. Hale in his capacity as General Manager of the Hopkinsville Water Environment Authority.


NOTARY PUBLIC, State at Large

MY COMMISSION EXPIRES: 6-9-11

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

PROPOSED ADJUSTMENT OF THE)
WHOLESALE SERVICE RATES OF	) CASE NO.
HOPKINSVILLE WATER ENVIRONMENT	) 2009-00373
AUTHORITY)

DIRECT TESTIMONY OF DERRICK W. WATSON

1. Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Derrick W. Watson, 401 East Ninth Street, Hopkinsville, Kentucky, 42240.

2. Q. BY WHOM ARE YOU EMPLOYED?

A. I am Director of Operations of the Hopkinsville Water Environment Authority (HWEA).

3. Q. HOW LONG HAVE YOU BEEN EMPLOYED BY HWEA?

A. I have been continuously employed by HWEA since September 1997. I have served as Director of Operations throughout my employment with HWEA.

4. Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?

A. I received a Bachelor of Science – Civil Engineering Technology degree from Murray State University in 1990. In 2001, I earned a Master of Science – Management of Technology degree from Murray State University.

5. Q. WHAT IS YOUR PROFESSIONAL EXPERIENCE?

A. From June 1990 until September 1997, I was the Manager of Engineering and Maintenance for the United States Department of Labor's Earle C. Clements Job Corps Center located in Morganfield, Kentucky. In that capacity I was responsible for all phases of engineering, construction, and maintenance of a 750 acre site with over 900,000 square feet of climate controlled and occupied space. I managed a staff of 23 persons.

6. Q. ARE YOU A MEMBER OF ANY PROFESSIONAL ORGANIZATIONS?

A. Yes. I am currently a member of the Kentucky – Tennessee Section of the American Water Works Association, a member of the Water Environment Federation, and a member of the Kentucky Rural Water Association.

7. Q. WHAT ARE YOUR PRIMARY DUTIES AND RESPONSIBILITIES AS DIRECTOR OF OPERATIONS FOR HWEA?

A. I am responsible for all engineering, construction and maintenance of system infrastructure and facilities. This includes both water and wastewater. I oversee the operation of one (1) water purification plant and three (3) wastewater treatment plants. I manage a staff of 48 persons.

8. Q. DID YOU ASSIST WITH THE PREPARATION OF HWEA'S RESPONSES TO THE PSC'S FIRST INFORMATION REQUEST?

A. Yes. I provided the water system map and other information including, but not limited to: retail and wholesale water usage and sales; information about system facilities and infrastructure; rate schedules; line loss; water production statistics; and other information as noted in HWEA's Responses. I also met with HWEA's Special Counsel, Damon R. Talley, on several occasions and provided him with general background information.

9. Q. DID YOU MEET WITH REPRESENTATIVES OF THE CHRISTIAN COUNTY WATER DISTRICT (CCWD) DURING THE SUMMER OF 2009 TO EXPLAIN THE NEED FOR HWEA'S WHOLESALE WATER RATE INCREASE?

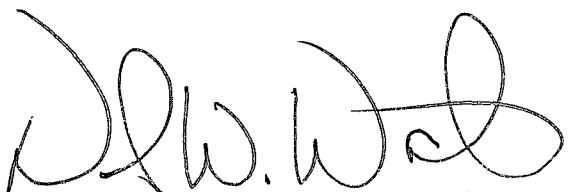
A. Yes. I was the primary point of contact with CCWD during this process. I attended a Special Meeting of the CCWD Board of Commissioners on August 3, 2009 to explain the need for the wholesale rate increase. I also attended a meeting on August 21, 2009 where the CCWD Chairman and another Commissioner of the CCWD were present. Information about these meetings as well as copies of relevant correspondence and e-mails are included in HWEA's Responses to the PSC's First Information Request (See Item 27 of HWEA Responses).

10. Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes it does.

VERIFICATION

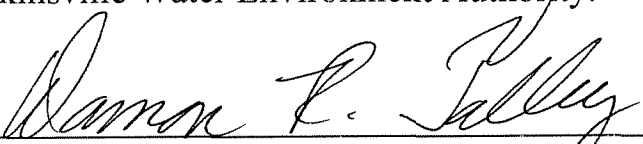
I, Derrick W. Watson, after first being duly sworn, hereby verify that the foregoing Direct Testimony is true and correct to the best of my knowledge and belief.



Derrick W. Watson, Director of Operations
Hopkinsville Water Environment Authority

COMMONWEALTH OF KENTUCKY)
) SS
COUNTY OF CHRISTIAN)

Subscribed, sworn to, and acknowledged before me this 29th
day of March, 2010 by Derrick W. Watson in his capacity as
Director of Operations of the Hopkinsville Water Environment Authority.



NOTARY PUBLIC, State at Large

MY COMMISSION EXPIRES: 6-9-11

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

PROPOSED ADJUSTMENT OF THE)
WHOLESALE SERVICE RATES OF	) CASE NO.
HOPKINSVILLE WATER ENVIRONMENT	) 2009-00373
AUTHORITY)

DIRECT TESTIMONY OF RUSSELL KING

1. Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Russell King, 401 East Ninth Street, Hopkinsville, Kentucky, 42240.

2. Q. BY WHOM ARE YOU EMPLOYED?

A. I am Director of Finance of the Hopkinsville Water Environment Authority (HWEA).

3. Q. HOW LONG HAVE YOU BEEN EMPLOYED BY HWEA?

A. I have worked for HWEA for approximately 6 years. I have held the position of Director of Finance since October 2005.

4. Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?

A. In 1970, I graduated from Austin Peay State University with a Bachelor of Science degree. I had a double major in Accounting and Economics.

5. Q. ARE YOU A CERTIFIED PUBLIC ACCOUNTANT?

A. Yes. I was awarded a Certified Public Accountant designation by the State of Tennessee in 1971. Currently, my CPA license is in an inactive status.

6. Q. WHAT IS YOUR PROFESSIONAL EXPERIENCE?

A. My professional work experience is quite varied. It is summarized as follows:

- 2 years – Employed by CPA Firm
- 14 years – Controller – Construction Firm
- 1 year – Controller – Farm Supply Company
- 15 years – Chief Financial Officer – Distribution Company
- 6 years – Hopkinsville Water Environment Authority

7. Q. ARE YOU A MEMBER OF ANY PROFESSIONAL ORGANIZATIONS?

A. Yes. I am a current member of the American Institute of Certified Public Accountants.

8. Q. WHAT ARE YOUR PRIMARY DUTIES AND RESPONSIBILITIES AS DIRECTOR OF FINANCE FOR HWEA?

A. I have overall responsibility for all operations in Accounts Receivable, Accounts Payable, Payroll, General Ledger, Audits and Financial Statements.

9. Q. DID YOU ASSIST WITH THE PREPARATION OF HWEA'S RESPONSES TO THE PSC'S FIRST INFORMATION REQUEST?

A. Yes. I was responsible for providing the General Ledger, check register, debt service schedules, information about the revenue bond issues, water payroll information, depreciation schedule and other information as noted in HWEA's Responses.

10. Q. DID YOU MEET WITH REPRESENTATIVES OF THE CHRISTIAN COUNTY WATER DISTRICT (CCWD) DURING THE SUMMER OF 2009 TO EXPLAIN THE NEED FOR HWEA'S WHOLESALE WATER RATE INCREASE?

A. Yes. Derrick Watson was the HWEA employee who was primarily responsible for communicating with CCWD regarding the wholesale rate increase. I did accompany Derrick to at least one meeting of the CCWD Board of Commissioners to discuss the proposed wholesale rate increase. I also prepared a debt service schedule that was presented to CCWD.

11. Q. HAVE YOU REVIEWED HWEA'S DEPRECIATION SCHEDULE FOR THE FISCAL YEAR ENDING (FYE) JUNE 30, 2009 TO DETERMINE IF ANY ADJUSTMENTS NEED TO BE MADE?

A. Yes. The Depreciation Schedule for FYE June 30, 2009 contained only three (3) months of depreciation expense for the improvements associated with the Lake Barkley Raw Water System Project. The Test Year depreciation expense needs to be adjusted to include a full year's depreciation expense for these improvements.

12. Q. HAVE YOU DETERMINED THE AMOUNT OF A FULL YEAR'S DEPRECIATION EXPENSE FOR THE LAKE BARKLEY RAW WATER SYSTEM PROJECT IMPROVEMENTS?

A. Yes. Attached as **King Exhibit A** is a draft Depreciation Schedule for FYE June 30, 2010. The Depreciation Schedule reflects a full year's depreciation expense for each of the Lake Barkley Raw Water System Project Improvements.

13. Q. ON WHAT PAGE IN KING EXHIBIT A ARE THESE IMPROVEMENTS SHOWN?

A. Turn to page 9 of **King Exhibit A**. These Improvements are listed as part of Group 115. They are listed separately as accounts 502 through 509 at the top of page 9.

14. Q. WHAT IS THE TOTAL AMOUNT OF THE ANNUAL DEPRECIATION EXPENSE FOR THE LAKE BARKLEY RAW WATER SYSTEM PROJECT IMPROVEMENTS?

A. The total full year's depreciation expense for these Improvements (accounts 502 through 509) is \$405,639.53.

15. Q. WHAT WAS THE PARTIAL YEAR'S DEPRECIATION EXPENSE FOR THESE IMPROVEMENTS FOR FYE JUNE 30, 2009?

A. \$101,451.55

16. Q. WHAT IS THE AMOUNT OF THE ADJUSTMENT THAT NEEDS TO BE MADE TO THE TEST YEAR DEPRECIATION EXPENSE?

A. The Test Year depreciation expense should be increased by \$304,187.98.

This is summarized as shown below:

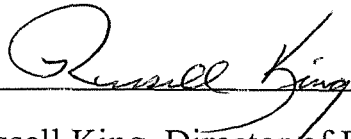
Full Year Depreciation:	\$ 405,639.53
Less Partial Year (2009) Depreciation:	<u>101,451.55</u>
Adjustment:	\$ 304,187.98

17. Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes it does.

VERIFICATION

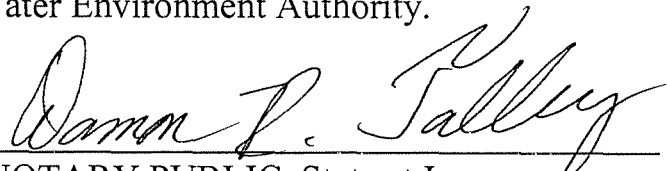
I, Russell King, after first being duly sworn, hereby verify that the foregoing Direct Testimony is true and correct to the best of my knowledge and belief.



Russell King, Director of Finance
Hopkinsville Water Environment Authority

COMMONWEALTH OF KENTUCKY)
) SS
COUNTY OF CHRISTIAN)

Subscribed, sworn to, and acknowledged before me this 29th
day of March, 2010 by Russell King in his capacity as Director
of Finance of the Hopkinsville Water Environment Authority.



NOTARY PUBLIC, State at Large

MY COMMISSION EXPIRES: 6-9-11

KING

EXHIBIT A

Book Future Depreciation FYE: 6/30/10

FYE: 6/30/2009

(All locations - water + sewer)

Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 101LAND - WATER											
102	LAND - WATER	1/01/80	253,998.73	0.00	0.00	0.00	0.00	0.00	253,998.73	Memo	0.0
226	LAND - WATER	1/01/96	165,000.00	0.00	0.00	0.00	0.00	0.00	165,000.00	Memo	0.0
248	LAND-WATER-ALBERT W. SISK	6/30/97	65,245.50	0.00	0.00	0.00	0.00	0.00	65,245.50	Memo	0.0
283	LAND-1999-WATER BOOST STA	1/01/99	6,500.00	0.00	0.00	0.00	0.00	0.00	6,500.00	Memo	0.0
459	14TH & CLAY LOT	5/03/07	15,036.57	0.00	0.00	0.00	0.00	0.00	15,036.57	Land	0.0
486	FARM LAND - INTAKE SITE	4/01/09	201,000.00	0.00	0.00	0.00	0.00	0.00	201,000.00	Land	0.0
487	LAKE BARKLEY EASEMENTS	4/01/09	522,610.00	0.00	0.00	0.00	0.00	0.00	522,610.00	Land	0.0
	101LAND - WATER		1,229,390.80	0.00	0.00	0.00	0.00	0.00	1,229,390.80		
Group: 102STRUCTURES - WATER											
3	STRUCTURE-1955 AND BEFORE	1/01/54	144,485.69	0.00	0.00	144,485.69	0.00	144,485.69	0.00	S/L	50.0
6	STRUCTURE-1956	1/01/56	121,619.58	0.00	0.00	121,619.58	0.00	121,619.58	0.00	S/L	50.0
19	STRUCTURE-1965	1/01/65	376,491.98	0.00	0.00	335,077.88	7,529.84	342,607.72	33,884.26	S/L	50.0
21	STRUCTURE-1966	1/01/66	2,625.94	0.00	0.00	2,284.62	52.52	2,337.14	288.80	S/L	50.0
26	STRUCTURE-1967	1/01/67	199,018.35	0.00	0.00	169,165.72	3,980.37	173,146.09	25,872.26	S/L	50.0
32	STRUCTURE-1968	1/01/68	16,148.93	0.00	0.00	13,403.67	322.98	13,726.65	2,422.28	S/L	50.0
38	STRUCTURE-1969	1/01/69	2,484.87	0.00	0.00	2,012.85	49.70	2,062.55	422.32	S/L	50.0
43	STRUCTURE-1970	1/01/70	2,903.55	0.00	0.00	2,293.77	58.07	2,351.84	551.71	S/L	50.0
49	STRUCTURE-1971	1/01/71	1,051.40	0.00	0.00	809.65	21.03	830.68	220.72	S/L	50.0
54	STRUCTURE-1972	1/01/72	378.74	0.00	0.00	283.88	7.57	291.45	87.29	S/L	50.0
60	STRUCTURE-1973	1/01/73	715.42	0.00	0.00	522.31	14.31	536.62	178.80	S/L	50.0
66	STRUCTURE-1974	1/01/74	1,108.40	0.00	0.00	787.03	22.17	809.20	299.20	S/L	50.0
81	STRUCTURE-1977	1/01/77	5,799.50	0.00	0.00	3,769.68	115.99	3,885.67	1,913.83	S/L	50.0
96	STRUCTURE-1979	1/01/79	36,548.51	0.00	0.00	22,294.59	730.97	23,025.56	13,522.95	S/L	50.0
103	STRUCTURE-1980	1/01/80	6,419.84	0.00	0.00	3,787.80	128.40	3,916.20	2,503.64	S/L	50.0
112	STRUCTURE-1981	1/01/81	11,125.33	0.00	0.00	6,341.53	222.51	6,564.04	4,561.29	S/L	50.0
119	STRUCTURE-1982	1/01/82	2,026.92	0.00	0.00	1,114.85	40.54	1,155.39	871.53	S/L	50.0
126	STRUCTURE-1983	1/01/83	3,375.16	0.00	0.00	1,788.75	67.50	1,856.25	1,518.91	S/L	50.0
132	STRUCTURE-1984	1/01/84	124,916.29	0.00	0.00	63,707.41	2,498.33	66,205.74	58,710.55	S/L	50.0
138	STRUCTURE-1985	1/01/85	14,080.34	0.00	0.00	6,899.44	281.61	7,181.05	6,899.29	S/L	50.0
145	STRUCTURE-1986	1/01/86	4,159.74	0.00	0.00	1,954.97	83.19	2,038.16	2,121.58	S/L	50.0
152	STRUCTURE-1987	1/01/87	5,579.00	0.00	0.00	2,510.55	111.58	2,622.13	2,956.87	S/L	50.0
249	STRUCTURE-1997	6/30/97	165,773.50	0.00	0.00	39,785.64	3,315.47	43,101.11	122,672.39	S/L	50.0
269	NEW OFFICE COMPLEX	11/21/98	441,231.81	0.00	0.00	93,394.10	8,824.64	102,218.74	339,013.07	S/L	50.0
284	1 MIL GAL TANK-COMMERCE I	1/01/99	355,544.00	0.00	0.00	74,664.24	7,110.88	81,775.12	273,768.88	S/L	50.0
285	STRUCTURE-1999-H2O BOOST S	1/01/99	263,875.00	0.00	0.00	55,413.75	5,277.50	60,691.25	203,183.75	S/L	50.0
303	STRUCTURE-2000	1/01/00	26,980.30	0.00	0.00	4,856.48	539.61	5,396.09	21,584.21	S/L	50.0
337	STRUCTURES-SIGNAGE-2002	1/01/02	480.00	0.00	0.00	180.00	24.00	204.00	276.00	S/L	20.0
351	Distribution Shop-2003	7/01/02	3,124.59	0.00	0.00	437.43	62.49	499.92	2,624.67	S/L	50.0
368	Structures-2003	6/18/03	10,668.00	0.00	0.00	1,280.16	213.36	1,493.52	9,174.48	S/L	50.0
434	Reroof Lake Morris Cabin	2/14/06	1,445.00	0.00	0.00	246.85	72.25	319.10	1,125.90	S/L	20.0
446	500 EAST NINTH STREET BUILI	12/19/06	54,337.50	0.00	0.00	6,792.20	2,716.88	9,509.08	44,828.42	S/L	20.0
453	DISTRIBUTION BUILDING ELE	2/28/07	1,224.93	0.00	0.00	142.92	61.25	204.17	1,020.76	S/L	20.0
462	REMODELING OFFICE	7/31/07	45,388.12	0.00	0.00	4,349.70	2,269.41	6,619.11	38,769.01	S/L	20.0
464	PAVE & SEAL PARKING LOT	9/03/07	12,806.49	0.00	0.00	1,173.92	640.32	1,814.24	10,992.25	S/L	20.0
469	FENCE & STONE - 14TH STREE	11/15/07	14,543.91	0.00	0.00	1,212.00	727.20	1,939.20	12,604.71	S/L	20.0
488	BLDG IMPROVEMENTS	10/31/08	2,607.84	0.00	0.00	86.93	130.39	217.32	2,390.52	S/L	20.0

Book Future Depreciation FYE: 6/30/10

FYE: 6/30/2009

Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 102STRUCTURES - WATER (continued)											
489	AMERICAN STD-10 TON UNIT	6/24/09	3,857.00	0.00	0.00	0.00	192.85	192.85	3,664.15	S/L	20.0
	102STRUCTURES - WATER		<u>2,486,951.47</u>	<u>0.00</u>	<u>0.00</u>	<u>1,190,932.54</u>	<u>48,517.68</u>	<u>1,239,450.22</u>	<u>1,247,501.25</u>		
Group: 103ELEVATED TANKS - WATER											
33	ELEVATED TANKS-1968	1/01/68	213,531.92	0.00	0.00	177,231.56	4,270.64	181,502.20	32,029.72	S/L	50.0
82	ELEVATED TANKS-1977	1/01/77	323.73	0.00	0.00	210.28	6.47	216.75	106.98	S/L	50.0
88	ELEVATED TANKS-1978	1/01/78	861,999.71	0.00	0.00	543,059.69	17,239.99	560,299.68	301,700.03	S/L	50.0
97	ELEVATED TANKS-1979	1/01/79	1,131,679.36	0.00	0.00	690,324.49	22,633.59	712,958.08	418,721.28	S/L	50.0
104	ELEVATED TANKS-1980	1/01/80	145,009.78	0.00	0.00	85,555.90	2,900.20	88,456.10	56,553.68	S/L	50.0
113	ELEVATED TANKS-1981	1/01/81	1,192.82	0.00	0.00	680.01	23.86	703.87	488.95	S/L	50.0
120	ELEVATED TANKS-1982	1/01/82	7,749.68	0.00	0.00	4,262.23	154.99	4,417.22	3,332.46	S/L	50.0
304	ELEVATED TANKS-2000	1/01/00	25,495.06	0.00	0.00	4,844.05	509.90	5,353.95	20,141.11	S/L	50.0
338	ELEVATED TANKS - 2002	1/01/02	3,995.47	0.00	0.00	599.32	79.91	679.23	3,316.24	S/L	50.0
388	Pressure Transmitter installed on tai	2/18/04	3,644.23	0.00	0.00	971.79	182.21	1,154.00	2,490.23	S/L	20.0
418	RECONDITION SANDERSON DF	4/01/05	12,800.00	0.00	0.00	2,720.00	640.00	3,360.00	9,440.00	S/L	20.0
420	Clearwell Cleanout	5/27/05	2,300.00	0.00	0.00	939.17	230.00	1,169.17	1,130.83	S/L	10.0
428	Aircraft Warning Lights	10/31/05	5,649.66	0.00	0.00	1,035.76	282.48	1,318.24	4,331.42	S/L	20.0
485	REPAINT SANDERSON DRIVE 1	5/20/08	531,489.24	0.00	0.00	28,789.00	26,574.46	55,363.46	476,125.78	S/L	20.0
490	SCADA SYSTEM-SANDERSON I	7/02/08	7,975.00	0.00	0.00	398.75	398.75	797.50	7,177.50	S/L	20.0
491	REPAINT INDUSTRIAL PARK T.	1/20/09	499,990.06	0.00	0.00	10,416.46	24,999.50	35,415.96	464,574.10	S/L	20.0
492	GAINSVILLE TANK STROBE LI	4/17/09	6,669.92	0.00	0.00	55.58	333.50	389.08	6,280.84	S/L	20.0
	103ELEVATED TANKS - WATER		<u>3,461,495.64</u>	<u>0.00</u>	<u>0.00</u>	<u>1,552,094.04</u>	<u>101,460.45</u>	<u>1,653,554.49</u>	<u>1,807,941.15</u>		
Group: 104CONST PER INT - WATER											
89	CONSTRUCTION PERIOD INT-1'	1/01/78	36,939.46	0.00	0.00	23,271.88	738.79	24,010.67	12,928.79	S/L	50.0
90	CONSTRUCTION PERIOD INT-1'	1/01/78	6,037.74	0.00	0.00	6,037.74	0.00	6,037.74	0.00	S/L	50.0
	104CONST PER INT - WATER		<u>42,977.20</u>	<u>0.00</u>	<u>0.00</u>	<u>29,309.62</u>	<u>738.79</u>	<u>30,048.41</u>	<u>12,928.79</u>		
Group: 105TRANSMISSION MAINS											
4	TRANSMISSION MAIN-1955 AN	1/01/55	26,160.40	0.00	0.00	26,160.40	0.00	26,160.40	0.00	S/L	50.0
7	TRANSMISSION MAINS-1956	1/01/56	58,483.93	0.00	0.00	58,483.93	0.00	58,483.93	0.00	S/L	50.0
15	TRANSMISSION MAINS-1962	1/01/62	111,951.60	0.00	0.00	106,353.93	2,239.03	108,592.96	3,358.64	S/L	50.0
	105TRANSMISSION MAINS		<u>196,595.93</u>	<u>0.00</u>	<u>0.00</u>	<u>190,998.26</u>	<u>2,239.03</u>	<u>193,237.29</u>	<u>3,358.64</u>		
Group: 106DISTRIBUTION MAINS											
5	DIST MAINS 1955 AND BEFORE	1/01/55	1,009,809.37	0.00	0.00	1,009,809.37	0.00	1,009,809.37	0.00	S/L	50.0
8	DIST MAINS 1956	1/01/56	183,849.19	0.00	0.00	183,849.19	0.00	183,849.19	0.00	S/L	50.0
13	DIST MAINS 1960	9/30/60	301,780.14	0.00	0.00	294,235.50	6,035.60	300,271.10	1,509.04	S/L	50.0
22	DIST MAINS 1966	1/01/66	145,289.77	0.00	0.00	126,402.30	2,905.80	129,308.10	15,981.67	S/L	50.0
27	DIST MAINS 1967	1/01/67	31,824.20	0.00	0.00	27,050.40	636.48	27,686.88	4,137.32	S/L	50.0
34	DIST MAINS 1968	1/01/68	686,770.34	0.00	0.00	570,019.51	13,735.41	583,754.92	103,015.42	S/L	50.0
39	DIST MAINS 1969	1/01/69	70,999.65	0.00	0.00	57,509.60	1,419.99	58,929.59	12,070.06	S/L	50.0

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Group: 106DISTRIBUTION MAINS (continued)											
44	DIST MAINS 1970	1/01/70	77,314.83	0.00	0.00	61,078.85	1,546.30	62,625.15	14,689.68	S/L	50.0
50	DIST MAINS 1971	1/01/71	95,841.86	0.00	0.00	73,798.34	1,916.84	75,715.18	20,126.68	S/L	50.0
55	DIST MAINS 1972	1/01/72	93,637.77	0.00	0.00	70,228.50	1,872.76	72,101.26	21,536.51	S/L	50.0
61	DIST MAINS 1973	1/01/73	62,848.82	0.00	0.00	45,879.77	1,256.98	47,136.75	15,712.07	S/L	50.0
67	DIST MAINS 1974	1/01/74	68,717.03	0.00	0.00	48,789.07	1,374.34	50,163.41	18,553.62	S/L	50.0
71	DIST MAINS 1975	1/01/75	175,395.27	0.00	0.00	121,022.89	3,507.91	124,530.80	50,864.47	S/L	50.0
76	DIST MAINS 1976	1/01/76	622,176.25	0.00	0.00	416,858.25	12,443.53	429,301.78	192,874.47	S/L	50.0
83	DIST MAINS 1977	1/01/77	41,734.81	0.00	0.00	27,127.75	834.70	27,962.45	13,772.36	S/L	50.0
91	DIST MAINS 1978	1/01/78	84,691.66	0.00	0.00	53,355.63	1,693.83	55,049.46	29,642.20	S/L	50.0
98	DIST MAINS 1979	1/01/79	49,938.94	0.00	0.00	30,462.86	998.78	31,461.64	18,477.30	S/L	50.0
105	DIST MAINS 1980	1/01/80	30,618.57	0.00	0.00	18,064.87	612.37	18,677.24	11,941.33	S/L	50.0
114	DIST MAINS 1981	1/01/81	55,227.11	0.00	0.00	31,479.50	1,104.54	32,584.04	22,643.07	S/L	50.0
121	DIST MAINS 1982	1/01/82	24,198.94	0.00	0.00	13,309.43	483.98	13,793.41	10,405.53	S/L	50.0
127	DIST MAINS 1983	1/01/83	31,171.87	0.00	0.00	16,521.12	623.44	17,144.56	14,027.31	S/L	50.0
133	DIST MAINS 1984	1/01/84	544,905.68	0.00	0.00	277,901.90	10,898.11	288,800.01	256,105.67	S/L	50.0
139	DIST MAINS 1985	1/01/85	83,661.66	0.00	0.00	40,994.15	1,673.23	42,667.38	40,994.28	S/L	50.0
146	DIST MAINS 1986	1/01/86	165,271.35	0.00	0.00	77,677.61	3,305.43	80,983.04	84,288.31	S/L	50.0
153	DIST MAINS 1987	1/01/87	180,140.39	0.00	0.00	81,063.20	3,602.81	84,666.01	95,474.38	S/L	50.0
158	DIST MAINS 1988	1/01/88	3,142,347.44	0.00	0.00	1,351,209.43	62,846.95	1,414,056.38	1,728,291.06	S/L	50.0
166	DIST MAINS 1989	1/01/89	189,544.07	0.00	0.00	77,713.02	3,790.88	81,503.90	108,040.17	S/L	50.0
174	DIST MAINS 1990	1/01/90	158,284.47	0.00	0.00	61,730.93	3,165.69	64,896.62	93,387.85	S/L	50.0
183	DIST MAINS 1991	1/01/91	99,145.56	0.00	0.00	36,683.84	1,982.91	38,666.75	60,478.81	S/L	50.0
191	DIST MAINS 1992	1/01/92	100,644.48	0.00	0.00	35,225.55	2,012.89	37,238.44	63,406.04	S/L	50.0
198	DIST MAINS 1993	1/01/93	287,993.79	0.00	0.00	95,038.00	5,759.88	100,797.88	187,195.91	S/L	50.0
205	DIST MAINS 1994	1/01/94	55,798.42	0.00	0.00	17,297.53	1,115.97	18,413.50	37,384.92	S/L	50.0
214	DIST MAINS 1995	1/01/95	452,963.57	0.00	0.00	131,359.42	9,059.27	140,418.69	312,544.88	S/L	50.0
227	DIST MAINS 1996	1/01/96	173,724.10	0.00	0.00	46,905.48	3,474.48	50,379.96	123,344.14	S/L	50.0
235	DIST MAINS 1997	1/01/97	190,216.92	0.00	0.00	47,554.25	3,804.34	51,358.59	138,858.33	S/L	50.0
256	DIST MAINS 1998	1/01/98	896,051.39	0.00	0.00	206,091.84	17,921.03	224,012.87	672,038.52	S/L	50.0
286	DIST MAINS 1999	1/01/99	150,515.08	0.00	0.00	31,608.15	3,010.30	34,618.45	115,896.63	S/L	50.0
287	DIST MAINS 1999-BOOST STAT.	1/01/99	214,180.00	0.00	0.00	44,977.80	4,283.60	49,261.40	164,918.60	S/L	50.0
288	DIST MAINS 1999-BOOST STAT.	1/01/99	222,322.85	0.00	0.00	46,687.83	4,446.46	51,134.29	171,188.56	S/L	50.0
305	DIST MAINS 2000	1/01/00	235,346.82	0.00	0.00	44,715.93	4,706.94	49,422.87	185,923.95	S/L	50.0
306	DIST MAINS-2000	1/01/00	74,109.84	0.00	0.00	14,080.90	1,482.20	15,563.10	58,546.74	S/L	50.0
321	DIST MAINS-2001	1/01/01	260,561.09	0.00	0.00	44,295.37	5,211.22	49,506.59	211,054.50	S/L	50.0
322	DIST MAINS-COMMERCE PARK	1/01/01	1,971.50	0.00	0.00	335.16	39.43	374.59	1,596.91	S/L	50.0
339	DIST. MAINS - 002	1/01/02	375,921.17	0.00	0.00	56,388.15	7,518.42	63,906.57	312,014.60	S/L	50.0
355	Distribution Mains - 2003	1/01/03	282,736.39	0.00	0.00	36,755.74	5,654.73	42,410.47	240,325.92	S/L	50.0
379	Distribution Mains (2004)	1/01/04	137,035.17	0.00	0.00	15,073.85	2,740.70	17,814.55	119,220.62	S/L	50.0
409	Distribution Mains - 2005	1/01/05	249,806.32	0.00	0.00	22,482.58	4,996.13	27,478.71	222,327.61	S/L	50.0
429	Distribution Main - 2006	1/01/06	274,518.33	0.00	0.00	19,216.29	5,490.37	24,706.66	249,811.67	S/L	50.0
447	DISTRIBUTION MAINS - 2007	1/01/07	487,759.14	0.00	0.00	24,387.95	9,755.18	34,143.13	453,616.01	S/L	50.0
472	DISTRIBUTION MAINS - 2008	1/01/08	449,933.02	0.00	0.00	8,998.66	5,999.11	14,997.77	434,935.25	S/L	75.0
493	DISTRIBUTION MAINS - 2009	1/01/09	488,548.13	0.00	0.00	3,256.99	6,513.98	9,770.97	478,777.16	S/L	75.0
106DISTRIBUTION MAINS			14,569,794.53	0.00	0.00	6,294,560.20	261,266.22	6,555,826.42	8,013,968.11		

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Group: 107SERVICES											
9	SERVICES - 1969 AND BEFORE	1/01/56	394,967.45	0.00	0.00	394,967.45	0.00	394,967.45	0.00	S/L	40.0
45	SERVICES - 1970	1/01/70	16,173.22	0.00	0.00	15,971.04	202.18	16,173.22	0.00	S/L	40.0
51	SERVICES - 1971	1/01/71	25,976.97	0.00	0.00	25,002.67	649.42	25,652.09	324.88	S/L	40.0
56	SERVICES - 1972	1/01/72	21,130.63	0.00	0.00	19,810.12	528.27	20,338.39	792.24	S/L	40.0
62	SERVICES - 1973	1/01/73	24,082.28	0.00	0.00	21,975.19	602.06	22,577.25	1,505.03	S/L	40.0
68	SERVICES - 1974	1/01/74	37,426.76	0.00	0.00	33,216.28	935.67	34,151.95	3,274.81	S/L	40.0
72	SERVICES - 1975	1/01/75	30,812.50	0.00	0.00	26,575.70	770.31	27,346.01	3,466.49	S/L	40.0
77	SERVICES - 1976	1/01/76	43,942.18	0.00	0.00	36,801.43	1,098.55	37,899.98	6,042.20	S/L	40.0
84	SERVICES - 1977	1/01/77	34,603.00	0.00	0.00	28,115.10	865.08	28,980.18	5,622.82	S/L	40.0
92	SERVICES - 1978	1/01/78	20,699.03	0.00	0.00	16,300.55	517.48	16,818.03	3,881.00	S/L	40.0
99	SERVICES - 1979	1/01/79	19,559.35	0.00	0.00	14,913.98	488.98	15,402.96	4,156.39	S/L	40.0
106	SERVICES - 1980	1/01/80	15,896.25	0.00	0.00	11,715.99	397.41	12,113.40	3,782.85	S/L	40.0
115	SERVICES - 1981	1/01/81	898.56	0.00	0.00	722.71	22.46	745.17	153.39	S/L	40.0
122	SERVICES - 1982	1/01/82	32,904.55	0.00	0.00	22,621.78	822.61	23,444.39	9,460.16	S/L	40.0
128	SERVICES - 1983	1/01/83	26,102.02	0.00	0.00	17,292.52	652.55	17,945.07	8,156.95	S/L	40.0
134	SERVICES - 1984	1/01/84	29,953.65	0.00	0.00	19,072.93	748.84	19,821.77	10,131.88	S/L	40.0
140	SERVICES - 1985	1/01/85	1,664.41	0.00	0.00	1,266.95	41.61	1,308.56	355.85	S/L	40.0
147	SERVICES - 1986	1/01/86	44,281.45	0.00	0.00	26,015.45	1,107.04	27,122.49	17,158.96	S/L	40.0
154	SERVICES - 1987	1/01/87	45,947.24	0.00	0.00	25,845.35	1,148.68	26,994.03	18,953.21	S/L	40.0
159	SERVICES - 1988	1/01/88	67,480.42	0.00	0.00	32,388.28	1,687.01	34,075.29	33,405.13	S/L	40.0
167	SERVICES - 1989	1/01/89	53,387.60	0.00	0.00	27,361.12	1,334.69	28,695.81	24,691.79	S/L	40.0
175	SERVICES - 1990	1/01/90	63,757.32	0.00	0.00	31,081.66	1,593.93	32,675.59	31,081.73	S/L	40.0
184	SERVICES - 1991	1/01/91	67,052.83	0.00	0.00	31,011.94	1,676.32	32,688.26	34,364.57	S/L	40.0
192	SERVICES - 1992	1/01/92	79,102.31	0.00	0.00	34,607.29	1,977.56	36,584.85	42,517.46	S/L	40.0
199	SERVICES - 1993	1/01/93	73,305.96	0.00	0.00	30,238.72	1,832.65	32,071.37	41,234.59	S/L	40.0
206	SERVICES - 1994	1/01/94	61,805.47	0.00	0.00	23,949.65	1,545.14	25,494.79	36,310.68	S/L	40.0
215	SERVICES - 1995	1/01/95	66,697.39	0.00	0.00	24,177.75	1,667.43	25,845.18	40,852.21	S/L	40.0
228	SERVICES - 1996	1/01/96	66,041.17	0.00	0.00	22,288.90	1,651.03	23,939.93	42,101.24	S/L	40.0
236	SERVICES - 1997	1/01/97	79,378.80	0.00	0.00	24,805.88	1,984.47	26,790.35	52,588.45	S/L	40.0
257	SERVICES - 1998	1/01/98	91,428.03	0.00	0.00	26,285.55	2,285.70	28,571.25	62,856.78	S/L	40.0
289	SERVICES - 1999	1/01/99	59,480.09	0.00	0.00	15,613.50	1,487.00	17,100.50	42,379.59	S/L	40.0
307	SERVICES-2000	1/01/00	64,818.77	0.00	0.00	15,394.46	1,620.47	17,014.93	47,803.84	S/L	40.0
323	SERVICES-2001	1/01/01	51,375.26	0.00	0.00	10,917.23	1,284.38	12,201.61	39,173.65	S/L	40.0
340	SERVICES - 2002	1/01/02	49,784.31	0.00	0.00	9,334.57	1,244.61	10,579.18	39,205.13	S/L	40.0
356	Services - 2003	1/01/03	69,279.12	0.00	0.00	11,257.87	1,731.98	12,989.85	56,289.27	S/L	40.0
380	Services - 2004	1/01/04	127,649.77	0.00	0.00	17,551.82	3,191.24	20,743.06	106,906.71	S/L	40.0
410	Services - 2005	1/01/05	66,443.67	0.00	0.00	7,474.91	1,661.09	9,136.00	57,307.67	S/L	40.0
430	Services - 2006	1/01/06	42,283.50	0.00	0.00	3,699.81	1,057.09	4,756.90	37,526.60	S/L	40.0
448	SERVICES	1/01/07	120,985.51	0.00	0.00	7,561.60	3,024.64	10,586.24	110,399.27	S/L	40.0
473	SERVICES - 2008	1/01/08	82,098.31	0.00	0.00	3,078.69	2,052.46	5,131.15	76,967.16	S/L	40.0
494	SERVICES - 2009	1/01/09	61,102.33	0.00	0.00	763.78	1,527.56	2,291.34	58,810.99	S/L	40.0
	107SERVICES		<u>2,431,759.44</u>	<u>0.00</u>	<u>0.00</u>	<u>1,169,048.17</u>	<u>50,717.65</u>	<u>1,219,765.82</u>	<u>1,211,993.62</u>		
Group: 108METER & INSTALLATION											
10	METER & INSTALL - 1959 AND	1/01/59	221,524.64	0.00	0.00	221,524.64	0.00	221,524.64	0.00	S/L	10.0
14	METER & INSTALL - 1960	1/01/61	78,649.56	0.00	0.00	78,649.56	0.00	78,649.56	0.00	S/L	10.0
23	METER & INSTALL - 1966	1/01/66	13,757.33	0.00	0.00	13,757.33	0.00	13,757.33	0.00	S/L	10.0

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Group: 108METER & INSTALLATION (continued)											
28	METER & INSTALL - 1967	1/01/67	24,911.09	0.00	0.00	24,911.09	0.00	24,911.09	0.00	S/L	10.0
35	METER & INSTALL - 1968	1/01/68	26,093.76	0.00	0.00	26,093.76	0.00	26,093.76	0.00	S/L	10.0
40	METER & INSTALL - 1969	1/01/69	18,163.22	0.00	0.00	18,163.22	0.00	18,163.22	0.00	S/L	10.0
46	METER & INSTALL - 1970	1/01/70	12,600.77	0.00	0.00	12,600.77	0.00	12,600.77	0.00	S/L	10.0
52	METER & INSTALL - 1971	1/01/71	22,152.26	0.00	0.00	22,152.26	0.00	22,152.26	0.00	S/L	10.0
57	METER & INSTALL - 1972	1/01/72	31,327.04	0.00	0.00	31,327.04	0.00	31,327.04	0.00	S/L	10.0
63	METER & INSTALL - 1973	1/01/73	32,357.73	0.00	0.00	32,357.73	0.00	32,357.73	0.00	S/L	10.0
69	METER & INSTALL - 1974	1/01/74	37,930.01	0.00	0.00	37,930.01	0.00	37,930.01	0.00	S/L	10.0
73	METER & INSTALL - 1975	1/01/75	17,317.37	0.00	0.00	17,317.37	0.00	17,317.37	0.00	S/L	10.0
78	METER & INSTALL - 1976	1/01/76	30,051.84	0.00	0.00	30,051.84	0.00	30,051.84	0.00	S/L	10.0
85	METER & INSTALL - 1977	1/01/77	41,033.64	0.00	0.00	41,033.64	0.00	41,033.64	0.00	S/L	10.0
93	METER & INSTALL - 1978	1/01/78	19,148.20	0.00	0.00	19,148.20	0.00	19,148.20	0.00	S/L	10.0
100	METER & INSTALL - 1979	1/01/79	24,400.94	0.00	0.00	24,400.94	0.00	24,400.94	0.00	S/L	10.0
107	METER & INSTALL - 1980	1/01/80	15,833.89	0.00	0.00	15,833.89	0.00	15,833.89	0.00	S/L	10.0
116	METER & INSTALL - 1981	1/01/81	26,754.41	0.00	0.00	26,754.41	0.00	26,754.41	0.00	S/L	10.0
123	METER & INSTALL - 1982	1/01/82	29,305.52	0.00	0.00	29,305.52	0.00	29,305.52	0.00	S/L	10.0
129	METER & INSTALL - 1983	1/01/83	35,083.41	0.00	0.00	35,083.41	0.00	35,083.41	0.00	S/L	10.0
135	METER & INSTALL - 1984	1/01/84	39,090.06	0.00	0.00	39,090.06	0.00	39,090.06	0.00	S/L	10.0
141	METER & INSTALL - 1985	1/01/85	28,561.90	0.00	0.00	28,561.90	0.00	28,561.90	0.00	S/L	10.0
148	METER & INSTALL - 1986	1/01/86	37,743.77	0.00	0.00	37,743.77	0.00	37,743.77	0.00	S/L	10.0
155	METER & INSTALL - 1987	1/01/87	43,723.33	0.00	0.00	43,723.33	0.00	43,723.33	0.00	S/L	10.0
160	METER & INSTALL - 1988	1/01/88	55,979.12	0.00	0.00	55,979.12	0.00	55,979.12	0.00	S/L	10.0
168	METER & INSTALL - 1989	1/01/89	56,090.62	0.00	0.00	56,090.62	0.00	56,090.62	0.00	S/L	10.0
176	METER & INSTALL - 1990	1/01/90	77,454.94	0.00	0.00	77,454.94	0.00	77,454.94	0.00	S/L	10.0
185	METER & INSTALL - 1991	1/01/91	37,064.36	0.00	0.00	37,064.36	0.00	37,064.36	0.00	S/L	10.0
193	METER & INSTALL - 1992	1/01/92	106,816.38	0.00	0.00	106,816.38	0.00	106,816.38	0.00	S/L	10.0
200	METER & INSTALL - 1993	1/01/93	64,685.97	0.00	0.00	64,685.97	0.00	64,685.97	0.00	S/L	10.0
207	METER & INSTALL - 1994	1/01/94	73,432.11	0.00	0.00	73,432.11	0.00	73,432.11	0.00	S/L	10.0
216	METER & INSTALL - 1995	1/01/95	90,650.81	0.00	0.00	90,650.81	0.00	90,650.81	0.00	S/L	10.0
229	METER & INSTALL - 1996	1/01/96	64,333.11	0.00	0.00	64,333.11	0.00	64,333.11	0.00	S/L	10.0
237	METER & INSTALL - 1997	1/01/97	73,463.73	0.00	0.00	73,463.73	0.00	73,463.73	0.00	S/L	10.0
258	METER & INSTALL - 1998	1/01/98	60,653.95	0.00	0.00	60,653.95	0.00	60,653.95	0.00	S/L	10.0
290	METER & INSTALL	1/01/99	95,099.10	0.00	0.00	95,099.10	0.00	95,099.10	0.00	S/L	10.0
308	METER & INSTALL - 2000	1/01/00	88,951.50	0.00	0.00	84,503.93	4,447.57	88,951.50	0.00	S/L	10.0
324	METERS & INSTALL-2001	1/01/01	69,141.77	0.00	0.00	58,770.53	6,914.18	65,684.71	3,457.06	S/L	10.0
341	Meter & Install - 2002	1/01/02	64,257.39	0.00	0.00	48,193.05	6,425.74	54,618.79	9,638.60	S/L	10.0
357	Meters & Installations-2003	1/01/03	51,120.10	0.00	0.00	33,228.07	5,112.01	38,340.08	12,780.02	S/L	10.0
381	Meters & Installation - 2004	1/01/04	53,986.32	0.00	0.00	29,692.47	5,398.63	35,091.10	18,895.22	S/L	10.0
411	Meters & Installation - 2005	1/01/05	59,307.41	0.00	0.00	6,672.10	1,482.69	8,154.79	51,152.62	S/L	40.0
431	Meters & Installations - 2006	1/01/06	40,551.91	0.00	0.00	14,193.17	4,055.19	18,248.36	22,303.55	S/L	10.0
449	METERS & INSTALLATIONS - 2007	1/01/07	91,669.65	0.00	0.00	22,917.42	9,166.97	32,084.39	59,585.26	S/L	10.0
474	METERS & INSTALLATION - 2008	1/01/08	64,738.52	0.00	0.00	9,710.78	6,473.85	16,184.63	48,553.89	S/L	10.0
495	METERS & INSTALLATION - 2009	1/01/09	24,555.09	0.00	0.00	1,227.75	2,455.51	3,683.26	20,871.83	S/L	10.0
108METER & INSTALLATION			<u>2,371,519.55</u>	<u>0.00</u>	<u>0.00</u>	<u>2,072,349.16</u>	<u>51,932.34</u>	<u>2,124,281.50</u>	<u>247,238.05</u>		

Group: 109HYDRANTS

1	HYDRANTS - 1952 AND BEFORE	1/01/52	111,029.36	0.00	0.00	111,029.36	0.00	111,029.36	0.00	S/L	50.0
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Book Future Depreciation FYE: 6/30/10

FYE: 6/30/2009

Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 109HYDRANTS (continued)											
2	HYDRANTS - 1953	1/01/53	10,598.58	0.00	0.00	10,598.58	0.00	10,598.58	0.00	S/L	50.0
24	HYDRANTS - 1966	1/01/66	7,347.68	0.00	0.00	6,392.33	146.95	6,539.28	808.40	S/L	50.0
29	HYDRANTS - 1967	1/01/67	8,317.16	0.00	0.00	7,069.45	166.34	7,235.79	1,081.37	S/L	50.0
36	HYDRANTS - 1968	1/01/68	20,239.82	0.00	0.00	16,799.20	404.80	17,204.00	3,035.82	S/L	50.0
41	HYDRANTS - 1969	1/01/69	2,345.81	0.00	0.00	1,900.26	46.92	1,947.18	398.63	S/L	50.0
47	HYDRANTS - 1970	1/01/70	1,849.36	0.00	0.00	1,461.10	36.99	1,498.09	351.27	S/L	50.0
53	HYDRANTS - 1971	1/01/71	6,473.93	0.00	0.00	4,984.98	129.48	5,114.46	1,359.47	S/L	50.0
58	HYDRANTS - 1972	1/01/72	10,554.17	0.00	0.00	7,915.50	211.08	8,126.58	2,427.59	S/L	50.0
64	HYDRANTS - 1973	1/01/73	7,240.62	0.00	0.00	5,285.57	144.81	5,430.38	1,810.24	S/L	50.0
70	HYDRANTS - 1974	1/01/74	6,783.87	0.00	0.00	4,816.64	135.68	4,952.32	1,831.55	S/L	50.0
74	HYDRANTS - 1975	1/01/75	9,201.99	0.00	0.00	6,349.38	184.04	6,533.42	2,668.57	S/L	50.0
79	HYDRANTS - 1976	1/01/76	77,406.99	0.00	0.00	51,862.69	1,548.14	53,410.83	23,996.16	S/L	50.0
86	HYDRANTS - 1977	1/01/77	17,688.05	0.00	0.00	11,497.20	353.76	11,850.96	5,837.09	S/L	50.0
94	HYDRANTS - 1978	1/01/78	11,789.25	0.00	0.00	7,427.38	235.79	7,663.17	4,126.08	S/L	50.0
101	HYDRANTS - 1979	1/01/79	11,270.81	0.00	0.00	6,875.31	225.42	7,100.73	4,170.08	S/L	50.0
108	HYDRANTS - 1980	1/01/80	10,115.14	0.00	0.00	5,967.85	202.30	6,170.15	3,944.99	S/L	50.0
117	HYDRANTS - 1981	1/01/81	4,209.62	0.00	0.00	2,399.42	84.19	2,483.61	1,726.01	S/L	50.0
124	HYDRANTS - 1982	1/01/82	5,991.04	0.00	0.00	3,295.05	119.82	3,414.87	2,576.17	S/L	50.0
130	HYDRANTS - 1983	1/01/83	11,714.70	0.00	0.00	6,208.69	234.29	6,442.98	5,271.72	S/L	50.0
136	HYDRANTS - 1984	1/01/84	16,311.48	0.00	0.00	8,318.86	326.23	8,645.09	7,666.39	S/L	50.0
142	HYDRANTS - 1985	1/01/85	5,166.13	0.00	0.00	2,531.34	103.32	2,634.66	2,531.47	S/L	50.0
149	HYDRANTS - 1986	1/01/86	6,717.10	0.00	0.00	3,156.99	134.34	3,291.33	3,425.77	S/L	50.0
156	HYDRANTS - 1987	1/01/87	8,666.06	0.00	0.00	3,899.70	173.32	4,073.02	4,593.04	S/L	50.0
161	HYDRANTS - 1988	1/01/88	46,737.76	0.00	0.00	20,097.34	934.76	21,032.10	25,705.66	S/L	50.0
169	HYDRANTS - 1989	1/01/89	20,716.67	0.00	0.00	8,493.77	414.33	8,908.10	11,808.57	S/L	50.0
177	HYDRANTS - 1990	1/01/90	19,357.37	0.00	0.00	7,549.42	387.15	7,936.57	11,420.80	S/L	50.0
186	HYDRANTS - 1991	1/01/91	16,901.94	0.00	0.00	6,253.74	338.04	6,591.78	10,310.16	S/L	50.0
194	HYDRANTS - 1992	1/01/92	5,430.38	0.00	0.00	1,900.67	108.61	2,009.28	3,421.10	S/L	50.0
201	HYDRANTS - 1993	1/01/93	19,211.10	0.00	0.00	6,339.63	384.22	6,723.85	12,487.25	S/L	50.0
208	HYDRANTS - 1994	1/01/94	6,547.87	0.00	0.00	2,029.88	130.96	2,160.84	4,387.03	S/L	50.0
217	HYDRANTS - 1995	1/01/95	14,472.19	0.00	0.00	4,196.88	289.44	4,486.32	9,985.87	S/L	50.0
230	HYDRANTS - 1996	1/01/96	11,369.48	0.00	0.00	3,069.76	227.39	3,297.15	8,072.33	S/L	50.0
238	HYDRANTS - 1997	1/01/97	18,572.47	0.00	0.00	4,643.12	371.45	5,014.57	13,557.90	S/L	50.0
259	HYDRANTS - 1998	1/01/98	20,380.87	0.00	0.00	4,687.63	407.62	5,095.25	15,285.62	S/L	50.0
291	HYDRANTS - 1999	1/01/99	21,107.71	0.00	0.00	4,432.58	422.15	4,854.73	16,252.98	S/L	50.0
309	HYDRANTS - 2000	1/01/00	19,219.37	0.00	0.00	3,651.70	384.39	4,036.09	15,183.28	S/L	50.0
325	HYDRANTS-2001	1/01/01	22,453.74	0.00	0.00	3,817.10	449.07	4,266.17	18,187.57	S/L	50.0
342	HYDRANTS - 2002	1/01/02	25,239.02	0.00	0.00	3,785.85	504.78	4,290.63	20,948.39	S/L	50.0
358	Hydrants - 2003	1/01/03	31,034.47	0.00	0.00	20,172.42	3,103.45	23,275.87	7,758.60	S/L	10.0
382	Hydrants - 2004	1/01/04	19,044.29	0.00	0.00	2,094.89	380.89	2,475.78	16,568.51	S/L	50.0
412	Hydrants - 2005	1/01/05	22,798.10	0.00	0.00	2,051.82	455.96	2,507.78	20,290.32	S/L	50.0
432	Hydrants - 2006	1/01/06	13,679.76	0.00	0.00	957.60	273.60	1,231.20	12,448.56	S/L	50.0
450	HYDRANTS - 2007	1/01/07	66,345.80	0.00	0.00	3,317.30	1,326.92	4,644.22	61,701.58	S/L	50.0
475	HYDRANTS - 2008	1/01/08	53,018.44	0.00	0.00	1,590.55	1,060.37	2,650.92	50,367.52	S/L	50.0
496	HYDRANTS - 2009	1/01/09	7,734.48	0.00	0.00	77.34	154.69	232.03	7,502.45	S/L	50.0
109HYDRANTS			890,402.00	0.00	0.00	413,253.82	17,858.25	431,112.07	459,289.93		

Book Future Depreciation FYE: 6/30/10

FYE: 6/30/2009

Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 110PURIFICATION STRUCTURE											
11	PURIFICATION STRUCT-1959 A	1/01/59	57,340.39	0.00	0.00	57,340.39	0.00	57,340.39	0.00	S/L	50.0
12	PURIFICATION STRUCT-1960	1/01/60	215,944.10	0.00	0.00	213,784.56	2,159.54	215,944.10	0.00	S/L	50.0
16	PURIFICATION STRUCT-1963	1/01/63	243,236.14	0.00	0.00	226,209.48	4,864.72	231,074.20	12,161.94	S/L	50.0
30	PURIFICATION STRUCT-1967	1/01/67	160.30	0.00	0.00	136.42	3.21	139.63	20.67	S/L	50.0
109	PURIFICATION STRUCT-1980	1/01/80	1,276,655.86	0.00	0.00	753,227.04	25,533.12	778,760.16	497,895.70	S/L	50.0
143	PURIFICATION STRUCT-1985	1/01/85	4,993.05	0.00	0.00	2,446.57	99.86	2,546.43	2,446.62	S/L	50.0
150	PURIFICATION STRUCT-1987	1/01/86	2,997.10	0.00	0.00	1,408.59	59.94	1,468.53	1,528.57	S/L	50.0
162	PURIFICATION STRUCT-1988	1/01/88	1,440.00	0.00	0.00	619.20	28.80	648.00	792.00	S/L	50.0
170	PURIFICATION STRUCT-1989	1/01/89	250.00	0.00	0.00	102.50	5.00	107.50	142.50	S/L	50.0
187	PURIFICATION STRUCT-1991	1/01/91	2,393.50	0.00	0.00	885.60	47.87	933.47	1,460.03	S/L	50.0
244	PURIFIC STRUCT-CONTRACT 5	5/26/97	5,628,479.14	0.00	0.00	1,359,604.96	112,569.58	1,472,174.54	4,156,304.60	S/L	50.0
292	PURIFIC STRUCT-CNTRCT 57 FI	1/01/99	45,127.89	0.00	0.00	9,476.88	902.56	10,379.44	34,748.45	S/L	50.0
293	TREES-WATER PLANT	1/01/99	1,280.00	0.00	0.00	268.80	25.60	294.40	985.60	S/L	50.0
310	RAILROAD CROSSING	1/01/00	14,096.43	0.00	0.00	2,678.33	281.93	2,960.26	11,136.17	S/L	50.0
425	Window Awnings	9/30/05	2,516.00	0.00	0.00	471.75	125.80	597.55	1,918.45	S/L	20.0
457	METAL ROOF AT WTP	3/27/07	1,135.00	0.00	0.00	127.69	56.75	184.44	950.56	S/L	20.0
110PURIFICATION STRUCTURE			7,498,044.90	0.00	0.00	2,628,788.76	146,764.28	2,775,553.04	4,722,491.86		
Group: 111PURIFICATION EQUIPMENT											
20	PURIFICATION EQUIP-1965 ANI	1/01/65	261,271.27	0.00	0.00	261,271.27	0.00	261,271.27	0.00	S/L	30.0
25	PURIFICATION EQUIP-1966	1/01/66	606.00	0.00	0.00	606.00	0.00	606.00	0.00	S/L	30.0
37	PURIFICATION EQUIP-1968	1/01/68	20,239.82	0.00	0.00	20,239.82	0.00	20,239.82	0.00	S/L	25.0
42	PURIFICATION EQUIP-1969	1/01/69	153.48	0.00	0.00	153.48	0.00	153.48	0.00	S/L	25.0
59	PURIFICATION EQUIP-1972	1/01/72	955.71	0.00	0.00	955.71	0.00	955.71	0.00	S/L	25.0
75	PURIFICATION EQUIP-1975	1/01/75	185.75	0.00	0.00	185.75	0.00	185.75	0.00	S/L	25.0
80	PURIFICATION EQUIP-1976	1/01/76	687.05	0.00	0.00	687.05	0.00	687.05	0.00	S/L	25.0
87	PURIFICATION EQUIP-1977	1/01/77	4,627.75	0.00	0.00	4,627.75	0.00	4,627.75	0.00	S/L	25.0
95	PURIFICATION EQUIP-1978	1/01/78	725.37	0.00	0.00	725.37	0.00	725.37	0.00	S/L	25.0
110	PURIFICATION EQUIP-1980	1/01/80	744,021.31	0.00	0.00	744,021.31	0.00	744,021.31	0.00	S/L	25.0
118	PURIFICATION EQUIP-1981	1/01/81	16,445.09	0.00	0.00	16,445.09	0.00	16,445.09	0.00	S/L	25.0
125	PURIFICATION EQUIP-1982	1/01/82	840.12	0.00	0.00	840.12	0.00	840.12	0.00	S/L	25.0
131	PURIFICATION EQUIP-1983	1/01/83	1,706.42	0.00	0.00	1,706.42	0.00	1,706.42	0.00	S/L	25.0
137	PURIFICATION EQUIP-1984	1/01/84	316,872.55	0.00	0.00	316,872.55	0.00	316,872.55	0.00	S/L	25.0
144	PURIFICATION EQUIP-1985	1/01/85	3,206.43	0.00	0.00	3,142.37	64.06	3,206.43	0.00	S/L	25.0
151	PURIFICATION EQUIP-1986	1/01/86	1,553.13	0.00	0.00	1,460.05	62.13	1,522.18	30.95	S/L	25.0
157	PURIFICATION EQUIP-1987	1/01/87	20,287.70	0.00	0.00	18,258.97	811.51	19,070.48	1,217.22	S/L	25.0
163	PURIFICATION EQUIP-1988	1/01/88	1,409.79	0.00	0.00	1,212.39	56.39	1,268.78	141.01	S/L	25.0
171	PURIFICATION EQUIP-1989	1/01/89	6,508.03	0.00	0.00	5,336.56	260.32	5,596.88	911.15	S/L	25.0
178	PURIFICATION EQUIP-1990	1/01/90	52,032.66	0.00	0.00	40,585.54	2,081.31	42,666.85	9,365.81	S/L	25.0
188	PURIFICATION EQUIP-1991	1/01/91	12,285.80	0.00	0.00	9,091.46	491.43	9,582.89	2,702.91	S/L	25.0
195	PURIFICATION EQUIP-1992	1/01/92	8,488.47	0.00	0.00	5,941.95	339.54	6,281.49	2,206.98	S/L	25.0
202	PURIFICATION EQUIP-1993	1/01/93	10,671.67	0.00	0.00	7,043.35	426.87	7,470.22	3,201.45	S/L	25.0
245	PURIFIC EQUIP-CONTRACT 57-	5/26/97	2,914,786.33	0.00	0.00	1,760,226.01	145,739.32	1,905,965.33	1,008,821.00	S/L	20.0
383	Purification Equipment - 2004	1/01/04	47,338.00	0.00	0.00	13,017.95	2,366.90	15,384.85	31,953.15	S/L	20.0
413	Purification Equipment	1/01/05	108,047.26	0.00	0.00	24,310.62	5,402.36	29,712.98	78,334.28	S/L	20.0
451	PURIFICATION EQUIPMENT - 2	1/01/07	7,832.50	0.00	0.00	979.07	391.63	1,370.70	6,461.80	S/L	20.0
467	TOOLS	10/11/07	583.82	0.00	0.00	102.17	58.38	160.55	423.27	S/L	10.0

Book Future Depreciation FYE: 6/30/10

FYE: 6/30/2009

Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 111PURIFICATION EQUIPMENT (continued)											
470	REPLACE BOILER BURNERS	11/20/07	2,100.00	0.00	0.00	166.25	105.00	271.25	1,828.75	S/L	20.0
471	BURNSTEAD 460 INCUBATOR	11/29/07	4,268.00	0.00	0.00	675.77	426.80	1,102.57	3,165.43	S/L	10.0
476	PURIFICATION EQUIPMENT - 2	1/01/08	7,322.00	0.00	0.00	549.15	366.10	915.25	6,406.75	S/L	20.0
497	WATER PLANT PUMP	9/30/08	5,000.00	0.00	0.00	375.00	500.00	875.00	4,125.00	S/L	10.0
498	WTP SCADA PROCESSOR	1/07/09	4,051.00	0.00	0.00	202.55	405.10	607.65	3,443.35	S/L	10.0
499	AUTO TRANSFORMER	3/31/09	6,129.67	0.00	0.00	153.24	612.97	766.21	5,363.46	S/L	10.0
500	CHLORINE ROOM HEATER	3/31/09	2,479.74	0.00	0.00	61.99	247.97	309.96	2,169.78	S/L	10.0
501	5 SAMPLING FAUCETS	4/30/09	2,568.35	0.00	0.00	42.81	256.83	299.64	2,268.71	S/L	10.0
111PURIFICATION EQUIPMENT			<u>4,598,288.04</u>	<u>0.00</u>	<u>0.00</u>	<u>3,262,272.91</u>	<u>161,472.92</u>	<u>3,423,745.83</u>	<u>1,174,542.21</u>		
Group: 112CAST IRON PIPE LINES											
17	CAST IRON PIPELINES-1963 AN	1/01/64	5,833.77	0.00	0.00	5,833.77	0.00	5,833.77	0.00	S/L	50.0
18	CAST IRON PIPELINES-1964	1/01/64	38,601.82	0.00	0.00	35,127.82	772.04	35,899.86	2,701.96	S/L	50.0
112CAST IRON PIPE LINES			<u>44,435.59</u>	<u>0.00</u>	<u>0.00</u>	<u>40,961.59</u>	<u>772.04</u>	<u>41,733.63</u>	<u>2,701.96</u>		
Group: 113ELECTRIC PUMPING EQUIP											
48	ELEC PUMP EQUIP 1989 AND B.	1/01/70	135,636.30	0.00	0.00	135,636.30	0.00	135,636.30	0.00	S/L	20.0
179	ELEC PUMP EQUIP 1990	1/01/90	242.19	0.00	0.00	236.14	6.05	242.19	0.00	S/L	20.0
209	ELEC PUMP EQUIP 1994	1/01/94	1,566.42	0.00	0.00	1,213.96	78.32	1,292.28	274.14	S/L	20.0
260	ELEC PUMP EQUIP 41A LINE E	1/01/98	42,200.00	0.00	0.00	24,265.00	2,110.00	26,375.00	15,825.00	S/L	20.0
294	ELEC/PUMP EQUIP-1999-BOOS1	1/01/99	215,733.00	0.00	0.00	113,259.83	10,786.65	124,046.48	91,686.52	S/L	20.0
343	ELEC/PUMP EQUIP - 2002	1/01/02	2,515.00	0.00	0.00	943.13	125.75	1,068.88	1,446.12	S/L	20.0
369	Smart Transmitter & Suppressor	7/08/03	2,495.00	0.00	0.00	748.50	124.75	873.25	1,621.75	S/L	20.0
414	Electric Pumping Equipment	1/01/05	2,500.00	0.00	0.00	562.50	125.00	687.50	1,812.50	S/L	20.0
461	UPGRADE JOCKEY PUMP & DR	6/27/07	10,260.00	0.00	0.00	1,026.00	513.00	1,539.00	8,721.00	S/L	20.0
113ELECTRIC PUMPING EQUIP			<u>413,147.91</u>	<u>0.00</u>	<u>0.00</u>	<u>277,891.36</u>	<u>13,869.52</u>	<u>291,760.88</u>	<u>121,387.03</u>		
Group: 114AUXILIARY POWER UNITS											
111	AUXILLIARY POWER UNITS	1/01/80	128,790.41	0.00	0.00	128,790.41	0.00	128,790.41	0.00	S/L	10.0
114AUXILIARY POWER UNITS			<u>128,790.41</u>	<u>0.00</u>	<u>0.00</u>	<u>128,790.41</u>	<u>0.00</u>	<u>128,790.41</u>	<u>0.00</u>		
Group: 115QUARRY											
218	QUARRY - PIPE & ENGINEERIN	1/01/95	221,834.12	0.00	0.00	64,331.86	4,436.68	68,768.54	153,065.58	S/L	50.0
219	QUARRY - INTAKE, PUMPS, & I	1/01/95	372,360.50	0.00	0.00	269,961.43	18,618.03	288,579.46	83,781.04	S/L	20.0
220	QUARRY - LAND	1/01/95	35,000.00	0.00	0.00	0.00	0.00	0.00	35,000.00	Memo	0.0
239	QUARRY - 1997	1/01/97	11,250.00	0.00	0.00	7,031.25	562.50	7,593.75	3,656.25	S/L	20.0
298	QUARRY - 1999 INTAKE UPGRA	2/15/99	69,267.70	0.00	0.00	36,076.98	3,463.39	39,540.37	29,727.33	S/L	20.0
299	QUARRY - 1999 INTAKE UPGRA	2/15/99	45,013.45	0.00	0.00	23,444.48	2,250.67	25,695.15	19,318.30	S/L	20.0
311	QUARRY - 2000	1/01/00	18,003.32	0.00	0.00	8,551.61	900.17	9,451.78	8,551.54	S/L	20.0
331	WEST KY GAS CO	6/30/01	124.12	0.00	0.00	49.68	6.21	55.89	68.23	S/L	20.0
408	CHAIN LINK FENCE-QUARRY I	12/01/04	12,019.00	0.00	0.00	2,754.35	600.95	3,355.30	8,663.70	S/L	20.0
463	HONEYWELL ALARM SYSTEM	8/01/07	3,988.42	0.00	0.00	764.45	398.84	1,163.29	2,825.13	S/L	10.0

Book Future Depreciation FYE: 6/30/10

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Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 115QUARRY (continued)											
502	NORTH QUARRY PUMP CONTR	2/01/09	2,500.00	0.00	0.00	104.17	250.00	354.17	2,145.83	S/L	10.0
503	ROADWAY PAVING	4/01/09	70,312.00	0.00	0.00	439.45	1,757.80	2,197.25	68,114.75	S/L	40.0
504	SOUTH QUARRY IMPROVEMEN	4/01/09	1,441,983.22	0.00	0.00	9,012.40	36,049.58	45,061.98	1,396,921.24	S/L	40.0
505	ALKE BARKLEY PIPELINE	4/01/09	19,537,728.70	0.00	0.00	48,844.32	195,377.29	244,221.61	19,293,507.09	S/L	100.0
506	RAW WATER INTAKE	4/01/09	3,606,996.63	0.00	0.00	18,034.98	72,139.93	90,174.91	3,516,821.72	S/L	50.0
507	INTAKE PUMPS	4/01/09	707,300.00	0.00	0.00	8,841.25	35,365.00	44,206.25	663,093.75	S/L	20.0
508	INTAKE SITE FIXTURES	4/01/09	6,658.00	0.00	0.00	166.45	665.80	832.25	5,825.75	S/L	10.0
509	LAKE BARKLEY WATER PROJE	4/01/09	3,201,706.72	0.00	0.00	16,008.53	64,034.13	80,042.66	3,121,664.06	S/L	50.0
	115QUARRY		29,364,045.90	0.00	0.00	514,417.64	436,876.97	951,294.61	28,412,751.29		
Group: 130TRANSPORTATION EQUIPMT											
182	UNIT 33-1990 3/4 TON TRUCK &	7/01/90	11,301.08	0.00	0.00	11,301.08	0.00	11,301.08	0.00	S/L	5.0
210	UNIT 27-1994 GMC SAFARI VAN	1/01/94	12,905.70	0.00	0.00	12,905.70	0.00	12,905.70	0.00	S/L	5.0
224	UNIT 26-1995 GMC TRUCK	4/01/95	18,517.15	0.00	0.00	18,517.15	0.00	18,517.15	0.00	S/L	5.0
225	UNIT 33-1995 CRANE FOR TRUC	5/01/95	2,470.00	0.00	0.00	2,470.00	0.00	2,470.00	0.00	S/L	5.0
250	1997 GMC 3/4 TON CAB (COLLI	7/31/97	16,998.07	0.00	0.00	16,998.07	0.00	16,998.07	0.00	S/L	5.0
251	KNAPHEIDE SERVICE BODY-19	8/31/97	3,323.00	0.00	0.00	3,323.00	0.00	3,323.00	0.00	S/L	5.0
273	STEWART'S TRUCK EQUIP	12/31/98	578.93	0.00	0.00	578.93	0.00	578.93	0.00	S/L	5.0
274	COLLINS BUICK-GMC TRUCK	12/31/98	17,332.31	0.00	0.00	17,332.31	0.00	17,332.31	0.00	S/L	5.0
302	ELGIN AUTO SALES	7/31/99	4,400.00	0.00	0.00	4,400.00	0.00	4,400.00	0.00	S/L	5.0
315	COLLINS BUICK-GMC TRUCK	2/29/00	30,134.66	0.00	0.00	30,134.66	0.00	30,134.66	0.00	S/L	5.0
316	COLLINS BUICK-GMC TRUCK	2/29/00	23,817.14	0.00	0.00	23,817.14	0.00	23,817.14	0.00	S/L	5.0
317	STEWART'S TRUCK EQUIP	5/31/00	4,042.00	0.00	0.00	4,042.00	0.00	4,042.00	0.00	S/L	5.0
320	STALLONS AUTO SALES	12/31/00	8,700.00	0.00	0.00	8,700.00	0.00	8,700.00	0.00	S/L	5.0
329	RUDOLPH'S AUTO SALES	3/31/01	4,750.00	0.00	0.00	4,750.00	0.00	4,750.00	0.00	S/L	5.0
330	Transportation Equipment	5/31/01	9,450.34	0.00	0.00	9,450.34	0.00	9,450.34	0.00	S/L	5.0
348	Service Bed Added to GMC Truck	1/31/02	1,872.50	0.00	0.00	1,872.50	0.00	1,872.50	0.00	S/L	5.0
349	2002 GMC Pickup Truck	5/03/02	13,117.50	0.00	0.00	13,117.50	0.00	13,117.50	0.00	S/L	5.0
350	Service Bed Added to GMC Truck	6/17/02	1,872.50	0.00	0.00	1,872.50	0.00	1,872.50	0.00	S/L	5.0
352	Precision - Trans Equip	7/31/02	1,075.00	0.00	0.00	1,075.00	0.00	1,075.00	0.00	S/L	5.0
367	Stewart's Truck Equip	6/01/03	1,374.00	0.00	0.00	1,374.00	0.00	1,374.00	0.00	S/L	5.0
377	2004 Ford F350 Crew Truck-51531	12/08/03	12,432.60	0.00	0.00	12,432.60	0.00	12,432.60	0.00	S/L	5.0
378	2004 Ford F350 Crew Truck-51530	12/08/03	12,432.59	0.00	0.00	12,432.59	0.00	12,432.59	0.00	S/L	5.0
385	Used Service Bed & Installation #1	1/21/04	1,848.97	0.00	0.00	1,848.97	0.00	1,848.97	0.00	S/L	5.0
386	Used Service Bed & Installation #11	1/21/04	2,028.80	0.00	0.00	2,028.80	0.00	2,028.80	0.00	S/L	5.0
391	2000 Ford Ranger Pickup-5983	4/13/04	3,128.50	0.00	0.00	3,128.50	0.00	3,128.50	0.00	S/L	5.0
395	2004 GMC Pickup-307852	4/29/04	6,959.78	0.00	0.00	6,959.78	0.00	6,959.78	0.00	S/L	5.0
397	2004 Chevrolet 3500 Truck-328929	5/06/04	8,054.03	0.00	0.00	8,054.03	0.00	8,054.03	0.00	S/L	5.0
398	Knapheide Service Bed #33	5/25/04	1,884.50	0.00	0.00	1,884.50	0.00	1,884.50	0.00	S/L	5.0
419	16' TIM TRAIL ROLLER TRAILER	4/30/05	1,457.50	0.00	0.00	1,214.58	242.92	1,457.50	0.00	S/L	5.0
421	2005 Ford F150 Pickup-42895	6/17/05	18,545.74	0.00	0.00	14,836.60	3,709.14	18,545.74	0.00	S/L	5.0
445	FORD RANGER - 04305	12/01/06	2,000.00	0.00	0.00	1,033.33	400.00	1,433.33	566.67	S/L	5.0
460	FORD CARGO VAN - 11719	6/01/07	9,280.52	0.00	0.00	3,866.88	1,856.10	5,722.98	3,557.54	S/L	5.0
510	03 CHEVY ASTRO VAN #120626	10/02/08	3,050.00	0.00	0.00	228.75	305.00	533.75	2,516.25	S/L	10.0
511	05 CHEVY ASTRO VAN #105488	12/15/08	3,216.29	0.00	0.00	187.62	321.63	509.25	2,707.04	S/L	10.0
512	03 NISSAN ALTIMA #102397	12/15/08	3,250.00	0.00	0.00	189.58	325.00	514.58	2,735.42	S/L	10.0
518	RUDOLPH'S AUTO SALES	3/13/03	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	0.00	S/L	5.0

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Group: 130TRANSPORTATION EQUIPMT (continued)											
130TRANSPORTATION EQUIPMT			<u>282,101.70</u>	<u>0.00</u>	<u>0.00</u>	<u>262,858.99</u>	<u>7,159.79</u>	<u>270,018.78</u>	<u>12,082.92</u>		
Group: 131TRACTORS & BACKHOES											
231	TRACTORS & BACKHOES 1996	1/01/96	16,250.00	0.00	0.00	16,250.00	0.00	16,250.00	0.00	S/L	7.0
243	TRAILER - TRAILER WORLD	1/31/97	2,775.00	0.00	0.00	2,775.00	0.00	2,775.00	0.00	S/L	7.0
312	TRACTORS & BACKHOES 2000	1/01/00	26,600.00	0.00	0.00	26,600.00	0.00	26,600.00	0.00	S/L	7.0
443	CATERPILLAR 420E BACKHOE	11/09/06	68,966.00	0.00	0.00	26,272.77	9,852.29	36,125.06	32,840.94	S/L	7.0
131TRACTORS & BACKHOES			<u>114,591.00</u>	<u>0.00</u>	<u>0.00</u>	<u>71,897.77</u>	<u>9,852.29</u>	<u>81,750.06</u>	<u>32,840.94</u>		
Group: 132GENERAL EQUIPMENT											
65	GENERAL EQUIPMENT 1993 AN	1/01/73	115,533.44	0.00	0.00	115,533.44	0.00	115,533.44	0.00	S/L	20.0
211	GENERAL EQUIPMENT 1994	1/01/94	2,384.92	0.00	0.00	2,384.92	0.00	2,384.92	0.00	S/L	20.0
221	GENERAL EQUIPMENT 1995	1/01/95	6,295.61	0.00	0.00	6,295.61	0.00	6,295.61	0.00	S/L	20.0
232	GENERAL EQUIPMENT 1996	1/01/96	66,113.03	0.00	0.00	44,698.79	3,305.65	48,004.44	18,108.59	S/L	20.0
240	GENERAL EQUIPMENT 1997	1/01/97	5,184.90	0.00	0.00	3,240.62	259.25	3,499.87	1,685.03	S/L	20.0
253	SAW-GAS CUT OFF PARTNER K	10/31/97	899.00	0.00	0.00	524.42	44.95	569.37	329.63	S/L	20.0
300	LEE RENTS	3/31/99	965.00	0.00	0.00	494.56	48.25	542.81	422.19	S/L	20.0
301	LEE RENTS	6/30/99	815.00	0.00	0.00	407.50	40.75	448.25	366.75	S/L	20.0
313	GENERAL EQUIPMENT 2000	1/01/00	2,623.90	0.00	0.00	1,246.40	131.20	1,377.60	1,246.30	S/L	20.0
326	GENERAL EQUIPMENT-2001	1/01/01	31,235.23	0.00	0.00	13,274.96	1,561.76	14,836.72	16,398.51	S/L	20.0
344	GENERAL EQUIP - 2002	1/01/02	9,523.02	0.00	0.00	3,571.13	476.15	4,047.28	5,475.74	S/L	20.0
345	GIS Info Systems	1/01/02	7,259.45	0.00	0.00	7,259.45	0.00	7,259.45	0.00	S/L	7.0
353	Arctic Refrig - General Equip	7/31/02	2,660.00	0.00	0.00	919.92	133.00	1,052.92	1,607.08	S/L	20.0
354	Orr Safety-General Equip	8/31/02	1,803.75	0.00	0.00	616.30	90.19	706.49	1,097.26	S/L	20.0
362	Kit-Mo Rental - General Equip	1/31/03	865.00	0.00	0.00	277.52	43.25	320.77	544.23	S/L	20.0
363	McCraw Excavating - Gen'l Equip	2/24/03	1,500.00	0.00	0.00	475.00	75.00	550.00	950.00	S/L	20.0
366	TT Tech - Gen'l Equipment	5/31/03	3,465.08	0.00	0.00	1,053.94	173.25	1,227.19	2,237.89	S/L	20.0
370	Ingersoll-Rand Light Tower	8/13/03	2,675.00	0.00	0.00	1,582.71	267.50	1,850.21	824.79	S/L	10.0
373	Partner K650 Chop Saw	9/18/03	885.00	0.00	0.00	508.88	88.50	597.38	287.62	S/L	10.0
374	Overhaul CP3300 Water Pump	9/29/03	8,133.40	0.00	0.00	4,676.71	813.34	5,490.05	2,643.35	S/L	10.0
399	INGERSOLL-RAND DA30 ROLL	7/07/04	4,000.00	0.00	0.00	2,000.00	400.00	2,400.00	1,600.00	S/L	10.0
407	NAGATA TAMPER #8610819	11/18/04	1,350.00	0.00	0.00	618.75	135.00	753.75	596.25	S/L	10.0
422	Arch Top Metal Planter	6/23/05	772.20	0.00	0.00	308.88	77.22	386.10	386.10	S/L	10.0
424	Rebuild Large Tap Machine	9/27/05	10,000.00	0.00	0.00	3,750.00	1,000.00	4,750.00	5,250.00	S/L	10.0
455	2" TRASH PUMP	3/22/07	917.50	0.00	0.00	206.44	91.75	298.19	619.31	S/L	10.0
456	PARTNER 14" PIPE SAW	3/22/07	992.50	0.00	0.00	223.31	99.25	322.56	669.94	S/L	10.0
458	WHEELER HYDRAULIC PIPE CI	5/02/07	2,039.18	0.00	0.00	441.83	203.92	645.75	1,393.43	S/L	10.0
479	MILLER WALK BEHIND CONCF	1/31/08	1,429.94	0.00	0.00	202.57	142.99	345.56	1,084.38	S/L	10.0
480	TRASH PUMPS	2/22/08	1,025.00	0.00	0.00	136.67	102.50	239.17	785.83	S/L	10.0
132GENERAL EQUIPMENT			<u>293,346.05</u>	<u>0.00</u>	<u>0.00</u>	<u>216,931.23</u>	<u>9,804.62</u>	<u>226,735.85</u>	<u>66,610.20</u>		
Group: 133OFFICE FURN, FIXT, EQP											
31	OFFICE FURN, FIXT, EQUIP 198	1/01/67	39,152.56	0.00	0.00	39,152.56	0.00	39,152.56	0.00	S/L	10.0
164	OFFICE FURN, FIXT, EQUIP 198	1/01/88	28,141.74	0.00	0.00	28,141.74	0.00	28,141.74	0.00	S/L	10.0

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Group: 133OFFICE FURN, FIXT, EQP (continued)											
172	OFFICE FURN, FIXT, EQUIP 198	1/01/89	1,724.51	0.00	0.00	1,724.51	0.00	1,724.51	0.00	S/L	10.0
180	OFFICE FURN, FIXT, EQUIP 199	1/01/90	750.01	0.00	0.00	750.01	0.00	750.01	0.00	S/L	10.0
189	OFFICE FURN, FIXT, EQUIP 199	1/01/91	5,932.42	0.00	0.00	5,932.42	0.00	5,932.42	0.00	S/L	10.0
196	OFFICE FURN, FIXT, EQUIP 199	1/01/92	4,256.26	0.00	0.00	4,256.26	0.00	4,256.26	0.00	S/L	10.0
203	OFFICE FURN, FIXT, EQUIP 199	1/01/93	966.94	0.00	0.00	966.94	0.00	966.94	0.00	S/L	10.0
212	OFFICE FURN, FIXT, EQUIP 199	1/01/94	2,149.08	0.00	0.00	2,149.08	0.00	2,149.08	0.00	S/L	10.0
222	OFFICE FURN, FIXT, EQUIP 199	1/01/95	18,993.36	0.00	0.00	18,993.36	0.00	18,993.36	0.00	S/L	10.0
233	OFFICE FURN, FIXT, EQUIP 199	1/01/96	6,124.83	0.00	0.00	6,124.83	0.00	6,124.83	0.00	S/L	10.0
241	OFFICE FURN, FIXT, EQUIP 199	1/01/97	8,483.06	0.00	0.00	8,483.06	0.00	8,483.06	0.00	S/L	10.0
246	OFFICE EQUIP-CONTRACT 57-N	5/26/97	5,348.23	0.00	0.00	5,348.23	0.00	5,348.23	0.00	S/L	10.0
262	1/2 SHARP FAX MACHINE (COR	3/31/98	349.50	0.00	0.00	349.50	0.00	349.50	0.00	S/L	10.0
265	SOLLY OFFICE	8/31/98	302.05	0.00	0.00	302.05	0.00	302.05	0.00	S/L	10.0
266	SOLLY OFFICE	8/31/98	1,013.40	0.00	0.00	1,013.40	0.00	1,013.40	0.00	S/L	10.0
267	SOLLY OFFICE	10/31/98	610.50	0.00	0.00	610.50	0.00	610.50	0.00	S/L	10.0
270	HAYS FURNITURE	11/30/98	137.45	0.00	0.00	137.45	0.00	137.45	0.00	S/L	10.0
271	EMPLOYEE EXPENSES	11/30/98	94.87	0.00	0.00	94.87	0.00	94.87	0.00	S/L	10.0
275	SOLLY OFFICE	12/31/98	246.00	0.00	0.00	246.00	0.00	246.00	0.00	S/L	10.0
276	SOLLY OFFICE	12/31/98	395.65	0.00	0.00	395.65	0.00	395.65	0.00	S/L	10.0
277	SOLLY OFFICE	12/31/98	403.30	0.00	0.00	403.30	0.00	403.30	0.00	S/L	10.0
278	SOLLY OFFICE	12/31/98	388.90	0.00	0.00	388.90	0.00	388.90	0.00	S/L	10.0
296	BILL BELIESE	1/31/99	456.50	0.00	0.00	456.50	0.00	456.50	0.00	S/L	10.0
314	FURN., FIX., EQUIP., 2000	1/01/00	431.00	0.00	0.00	409.45	21.55	431.00	0.00	S/L	10.0
327	FURN.,FIX.,EQUIP.-2001	1/01/01	106.50	0.00	0.00	90.53	10.65	101.18	5.32	S/L	10.0
346	OFC FURN, FIXT, EQUIP-2002	1/01/02	3,531.77	0.00	0.00	2,648.85	353.18	3,002.03	529.74	S/L	10.0
392	A/R Collections Telephone System	4/13/04	1,449.50	0.00	0.00	760.99	144.95	905.94	543.56	S/L	10.0
402	HON RIGHT PEDESTAL WOOD I	8/25/04	334.00	0.00	0.00	161.43	33.40	194.83	139.17	S/L	10.0
403	GLOBE SIDE CHAIR-GRAY	8/26/04	40.00	0.00	0.00	19.33	4.00	23.33	16.67	S/L	10.0
405	ULTIMAIL 60 MAIL MACHINE	10/25/04	1,650.00	0.00	0.00	1,540.00	110.00	1,650.00	0.00	S/L	5.0
417	SECURITY CAMERA & RECORD	3/15/05	443.70	0.00	0.00	384.54	59.16	443.70	0.00	S/L	5.0
439	10 Ton Luxaire A/C Unit	5/31/06	1,741.00	0.00	0.00	536.81	174.10	710.91	1,030.09	S/L	10.0
466	PANASONIC PHONE SYSTEM	9/30/07	22,474.30	0.00	0.00	3,933.00	2,247.43	6,180.43	16,293.87	S/L	10.0
478	CREDENZA & CHAIR MATS	1/23/08	349.48	0.00	0.00	49.51	34.95	84.46	265.02	S/L	10.0
481	OFFICE CHAIRS & TABLES	3/03/08	500.00	0.00	0.00	66.67	50.00	116.67	383.33	S/L	10.0
482	HP LASERJET PRINTER	4/01/08	199.99	0.00	0.00	50.00	40.00	90.00	109.99	S/L	5.0
484	2 OFFICE CHAIRS	5/01/08	54.99	0.00	0.00	6.42	5.50	11.92	43.07	S/L	10.0
513	HON OFFICE DESK CHAIR	9/12/08	50.00	0.00	0.00	4.17	5.00	9.17	40.83	S/L	10.0
133OFFICE FURN, FIXT, EQP			159,777.35	0.00	0.00	137,082.82	3,293.87	140,376.69	19,400.66		
Group: 134TWO-WAY RADIO EQUIPMNT											
364	Radios - 2003	3/10/03	10,603.56	0.00	0.00	10,603.56	0.00	10,603.56	0.00	S/L	5.0
465	DATA CONNECTS FOR REMOTI	9/26/07	1,271.91	0.00	0.00	222.58	127.19	349.77	922.14	S/L	10.0
134TWO-WAY RADIO EQUIPMNT			11,875.47	0.00	0.00	10,826.14	127.19	10,953.33	922.14		
Group: 135COMPUTER EQUIPMENT											
165	COMPUTER EQUIPMENT 1988 /	1/01/88	4,555.20	0.00	0.00	4,555.20	0.00	4,555.20	0.00	S/L	5.0
173	COMPUTER EQUIPMENT 1989	1/01/89	3,110.52	0.00	0.00	3,110.52	0.00	3,110.52	0.00	S/L	5.0

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Group: 135COMPUTER EQUIPMENT (continued)											
181	COMPUTER EQUIPMENT 1990	1/01/90	684.39	0.00	0.00	684.39	0.00	684.39	0.00	S/L	5.0
190	COMPUTER EQUIPMENT 1991	1/01/91	793.70	0.00	0.00	793.70	0.00	793.70	0.00	S/L	5.0
197	COMPUTER EQUIPMENT 1992	1/01/92	2,296.62	0.00	0.00	2,296.62	0.00	2,296.62	0.00	S/L	5.0
204	COMPUTER EQUIPMENT 1993	1/01/93	24,339.00	0.00	0.00	24,339.00	0.00	24,339.00	0.00	S/L	5.0
213	COMPUTER EQUIPMENT 1994	1/01/94	2,766.60	0.00	0.00	2,766.60	0.00	2,766.60	0.00	S/L	5.0
223	COMPUTER EQUIPMENT 1995	1/01/95	25,490.43	0.00	0.00	25,490.43	0.00	25,490.43	0.00	S/L	5.0
234	COMPUTER EQUIPMENT 1996	1/01/96	14,687.75	0.00	0.00	14,687.75	0.00	14,687.75	0.00	S/L	5.0
242	COMPUTER EQUIPMENT 1997	1/01/97	2,483.47	0.00	0.00	2,483.47	0.00	2,483.47	0.00	S/L	5.0
247	COMPUTER EQUIP-CONTRACT	5/26/97	8,557.17	0.00	0.00	8,557.17	0.00	8,557.17	0.00	S/L	5.0
252	1/2 OKIDATA OL810 PRINTER	9/30/97	371.77	0.00	0.00	371.77	0.00	371.77	0.00	S/L	5.0
254	2300 S5 PORTABLE PC (GATEW	11/30/97	2,093.00	0.00	0.00	2,093.00	0.00	2,093.00	0.00	S/L	5.0
255	1/2 LAPTOP G5-166SE (GATEWA	11/30/97	774.50	0.00	0.00	774.50	0.00	774.50	0.00	S/L	5.0
261	1/2 GATEWAY2000 G6-233 COM	2/28/98	1,510.50	0.00	0.00	1,510.50	0.00	1,510.50	0.00	S/L	5.0
263	1/2 AUTOCAD UPGRADE	3/31/98	177.16	0.00	0.00	177.16	0.00	177.16	0.00	S/L	5.0
264	PRINTER (WAL-MART)-BUTCH/	6/30/98	314.97	0.00	0.00	314.97	0.00	314.97	0.00	S/L	5.0
268	CORNERSTONE INFORMATION	10/31/98	6,423.75	0.00	0.00	6,423.75	0.00	6,423.75	0.00	S/L	5.0
272	WAL-MART #653	11/30/98	379.28	0.00	0.00	379.28	0.00	379.28	0.00	S/L	5.0
279	GATEWAY 2000	12/31/98	1,013.50	0.00	0.00	1,013.50	0.00	1,013.50	0.00	S/L	5.0
280	UNITED SYSTEMS & SOFTWAR	12/31/98	20,078.75	0.00	0.00	20,078.75	0.00	20,078.75	0.00	S/L	5.0
281	WAL-MART #653	12/31/98	366.97	0.00	0.00	366.97	0.00	366.97	0.00	S/L	5.0
282	1/2 1ST PAYMENT HARDWARE	12/31/98	20,078.75	0.00	0.00	20,078.75	0.00	20,078.75	0.00	S/L	5.0
295	GEOGRAPHICAL INFORMATIOI	1/01/99	42,016.79	0.00	0.00	36,764.70	3,501.40	40,266.10	1,750.69	S/L	12.0
297	VISA	1/31/99	317.99	0.00	0.00	317.99	0.00	317.99	0.00	S/L	5.0
318	VISA	8/31/00	1,287.00	0.00	0.00	1,287.00	0.00	1,287.00	0.00	S/L	5.0
319	CORNERSTONE INFORMATION	12/19/00	713.75	0.00	0.00	713.75	0.00	713.75	0.00	S/L	5.0
328	MAPSYNC GEOGRAPHICAL INI	1/01/01	26,588.11	0.00	0.00	18,833.28	2,215.68	21,048.96	5,539.15	S/L	12.0
332	C I THORNBURG	6/30/01	686.60	0.00	0.00	686.60	0.00	686.60	0.00	S/L	5.0
333	Dell Dimension 4300 Sr Computer	9/24/01	1,018.00	0.00	0.00	1,018.00	0.00	1,018.00	0.00	S/L	5.0
334	Omnex Wireless Modem & 4-29M/	10/25/01	2,345.00	0.00	0.00	2,345.00	0.00	2,345.00	0.00	S/L	5.0
335	Dell Dimension 4300, Pent 4	10/26/01	978.00	0.00	0.00	978.00	0.00	978.00	0.00	S/L	5.0
336	Sony Digital Camera	10/29/01	348.67	0.00	0.00	348.67	0.00	348.67	0.00	S/L	5.0
347	Dell Dimension 4400 Series	1/17/02	701.50	0.00	0.00	701.50	0.00	701.50	0.00	S/L	5.0
359	Computer Equip - 2003	1/01/03	7,690.77	0.00	0.00	7,690.77	0.00	7,690.77	0.00	S/L	5.0
360	GIS-2003 Additions	1/01/03	5,470.19	0.00	0.00	5,470.19	0.00	5,470.19	0.00	S/L	5.0
361	Computer Equipment-Capital Lease	1/28/03	61,765.50	0.00	0.00	61,765.50	0.00	61,765.50	0.00	S/L	5.0
371	Itha Receipt Printer-2364685	8/21/03	287.00	0.00	0.00	287.00	0.00	287.00	0.00	S/L	5.0
372	Powerware Online Battery UPS	8/29/03	873.20	0.00	0.00	873.20	0.00	873.20	0.00	S/L	5.0
375	Autocad 2004 Upgrade Software	10/27/03	478.40	0.00	0.00	478.40	0.00	478.40	0.00	S/L	5.0
376	Arcview Upgrade Software	11/14/03	369.50	0.00	0.00	369.50	0.00	369.50	0.00	S/L	5.0
384	GIS-2004 Additions	1/01/04	4,707.73	0.00	0.00	4,707.73	0.00	4,707.73	0.00	S/L	5.0
387	Geni 3860D Printer	2/10/04	942.50	0.00	0.00	942.50	0.00	942.50	0.00	S/L	5.0
389	Microsoft Office 2000 Software Lic	3/31/04	1,523.49	0.00	0.00	1,523.49	0.00	1,523.49	0.00	S/L	5.0
390	Autocad 2005 Software License	4/12/04	2,499.00	0.00	0.00	2,499.00	0.00	2,499.00	0.00	S/L	5.0
393	Okidata B4300N Printer - 6241790	4/20/04	287.50	0.00	0.00	287.50	0.00	287.50	0.00	S/L	5.0
394	Dell 4600 Pentium 4 Personal Comj	4/25/04	697.50	0.00	0.00	697.50	0.00	697.50	0.00	S/L	5.0
396	Dell 2200MP Powerpoint Projector	5/04/04	486.75	0.00	0.00	486.75	0.00	486.75	0.00	S/L	5.0
400	SONY TAPE DRIVE	7/16/04	281.81	0.00	0.00	277.11	4.70	281.81	0.00	S/L	5.0
401	US ROBOTICS FAX/MODEM	7/16/04	35.65	0.00	0.00	35.65	0.00	35.65	0.00	S/L	5.0
404	(2) DELL DIMENSION 2400 PC'S	9/16/04	1,202.32	0.00	0.00	1,142.19	60.13	1,202.32	0.00	S/L	5.0

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Group: 135COMPUTER EQUIPMENT (continued)											
406	OKIDATA B4250 PRINTER	10/25/04	130.00	0.00	0.00	122.51	7.49	130.00	0.00	200DB	5.0
415	GIS Additions - 2005	1/01/05	4,878.79	0.00	0.00	4,390.92	487.87	4,878.79	0.00	S/L	5.0
416	(2) DELL DIMENSION 3000 PC'S	2/15/05	1,087.50	0.00	0.00	960.63	126.87	1,087.50	0.00	S/L	5.0
423	Dell Dimension 3000 PC	9/15/05	452.50	0.00	0.00	346.92	90.50	437.42	15.08	S/L	5.0
426	Dell 670 GIS Workstation	10/17/05	2,143.62	0.00	0.00	1,571.98	428.72	2,000.70	142.92	S/L	5.0
427	(2) Dell Dimension 3000 PC's	10/17/05	906.30	0.00	0.00	664.62	181.26	845.88	60.42	S/L	5.0
433	GIS Additions - 2006	1/01/06	3,064.51	0.00	0.00	2,145.15	612.90	2,758.05	306.46	S/L	5.0
435	(2) Dell Optiplex 210L PC's	5/15/06	672.50	0.00	0.00	425.92	134.50	560.42	112.08	S/L	5.0
436	Dell Optiplex 210L PC	5/15/06	383.50	0.00	0.00	242.88	76.70	319.58	63.92	S/L	5.0
437	Dell Optiplex 210L PC	5/15/06	294.00	0.00	0.00	186.20	58.80	245.00	49.00	S/L	5.0
438	(5) Dell Optiplex GX620 PC's	5/15/06	2,256.43	0.00	0.00	1,429.08	451.29	1,880.37	376.06	S/L	5.0
440	Neptune Handheld Units	6/01/06	12,500.00	0.00	0.00	7,708.33	2,500.00	10,208.33	2,291.67	S/L	5.0
441	Neptune Cradles & Chargers	6/01/06	2,125.00	0.00	0.00	1,310.42	425.00	1,735.42	389.58	S/L	5.0
442	Neptune Software & Programming	6/01/06	1,290.00	0.00	0.00	795.50	258.00	1,053.50	236.50	S/L	5.0
444	DELL DIMENSION C521 PC	11/21/06	628.00	0.00	0.00	324.47	125.60	450.07	177.93	S/L	5.0
452	GIS ADDITIONS - 2007	1/01/07	5,824.16	0.00	0.00	2,912.08	1,164.83	4,076.91	1,747.25	S/L	5.0
454	TRIMBLE HANDHELD GPS	3/13/07	5,363.18	0.00	0.00	2,502.83	1,072.64	3,575.47	1,787.71	S/L	5.0
468	DELL OPTIPLEX 320 PC	10/16/07	1,276.99	0.00	0.00	425.67	255.40	681.07	595.92	S/L	5.0
477	GIS ADDITIONS - 2008	1/01/08	13,883.26	0.00	0.00	4,164.98	2,776.65	6,941.63	6,941.63	S/L	5.0
483	DELL OPTI 330 PC	4/15/08	424.67	0.00	0.00	106.16	84.93	191.09	233.58	S/L	5.0
514	DELL LAPTOP-LATITUDE D630	7/25/08	1,107.00	0.00	0.00	202.95	221.40	424.35	682.65	S/L	5.0
515	GIS ADDITIONS - 2009	1/01/09	22,975.04	0.00	0.00	2,297.50	4,595.01	6,892.51	16,082.53	S/L	5.0
516	AUTOCAD LEGACY 2010	5/26/09	1,757.63	0.00	0.00	29.29	351.53	380.82	1,376.81	S/L	5.0
517	2 DELL OPTIPLEX 360 PCS	6/25/09	670.00	0.00	0.00	0.00	134.00	134.00	536.00	S/L	5.0
135COMPUTER EQUIPMENT			396,042.55	0.00	0.00	332,143.21	22,403.80	354,547.01	41,495.54		
Group: 136PEMBROKE DIST. MAINS											
1	DISTRIBUTION MAINS-2000	9/01/99	83,005.91	0.00	0.00	32,649.02	3,320.24	35,969.26	47,036.65	S/L	25.0
3	WATER MAINS-2001	10/01/00	39,480.88	0.00	0.00	13,818.35	1,579.24	15,397.59	24,083.29	S/L	25.0
5	DISTRIBUTION MAINS - 2007	1/01/07	72,274.21	0.00	0.00	3,613.70	1,445.48	5,059.18	67,215.03	S/L	50.0
6	DISTRIBUTION MAINS - 2008	1/01/08	261,386.74	0.00	0.00	5,227.74	3,485.16	8,712.90	252,673.84	S/L	75.0
7	DISTRIBUTION MAINS - 2009	1/01/09	9,440.35	0.00	0.00	62.94	125.87	188.81	9,251.54	S/L	75.0
136PEMBROKE DIST. MAINS			465,588.09	0.00	0.00	55,371.75	9,955.99	65,327.74	400,260.35		
Group: 137PEMBROKE ELEV.TANK WTR											
2	ELEVATED TANKS-2000	9/01/99	14,266.64	0.00	0.00	14,266.64	0.00	14,266.64	0.00	S/L	5.0
4	RENOVATE WATER TANK	12/01/06	20,925.00	0.00	0.00	2,702.81	1,046.25	3,749.06	17,175.94	S/L	20.0
8	REPAINT PEMPROKE TANK	11/14/08	144,422.62	0.00	0.00	4,814.09	7,221.13	12,035.22	132,387.40	S/L	20.0
137PEMBROKE ELEV.TANK WTR			179,614.26	0.00	0.00	21,783.54	8,267.38	30,050.92	149,563.34		
Group: 138CROFTON LAND											
2	LAKE MANIRE LAND	7/17/00	19,454.26	0.00	0.00	0.00	0.00	0.00	19,454.26	Memo	0.0
3	LAND	7/17/00	14,049.83	0.00	0.00	0.00	0.00	0.00	14,049.83	Memo	0.0
18	LAND-CROFTON - .055 ACRE LI	9/30/04	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	Land	0.0

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Group: 138CROFTON LAND (continued)											
	138CROFTON LAND		34,504.09	0.00	0.00	0.00	0.00	0.00	34,504.09		
Group: 139CROFTON STRUCTURES											
1	CROFTON WATER	6/30/00	29,445.81	0.00	0.00	5,300.28	588.92	5,889.20	23,556.61	S/L	50.0
4	LAKE MANIRE PROJECT	7/17/00	91,007.14	0.00	0.00	81,148.00	9,100.71	90,248.71	758.43	S/L	10.0
5	STRUCTURE IMPROVEMENTS	7/17/00	45,686.22	0.00	0.00	27,157.94	3,045.75	30,203.69	15,482.53	S/L	15.0
6	PUMP-41 LIFTSTATION	7/17/00	703.64	0.00	0.00	703.64	0.00	703.64	0.00	S/L	2.0
7	CHLORINATOR	7/17/00	1,114.35	0.00	0.00	1,114.35	0.00	1,114.35	0.00	S/L	6.0
8	REPAIR WATER TANK	7/17/00	244.31	0.00	0.00	244.31	0.00	244.31	0.00	S/L	1.0
9	CONSTRUCTION IN PROGRESS	7/17/00	178,132.86	0.00	0.00	8,906.64	4,453.32	13,359.96	164,772.90	S/L	40.0
19	CANARIIS BOOSTER WATER PI	9/30/04	25,900.00	0.00	0.00	6,151.25	1,295.00	7,446.25	18,453.75	S/L	20.0
20	11 X 15 GRACE BUILDING	9/30/04	5,184.43	0.00	0.00	492.53	103.69	596.22	4,588.21	S/L	50.0
21	BOOSTER STATION-LEWIS RO/	9/30/04	16,833.12	0.00	0.00	3,997.88	841.66	4,839.54	11,993.58	S/L	20.0
22	EASTECH FLOW METER	9/08/06	3,743.00	0.00	0.00	530.26	187.15	717.41	3,025.59	S/L	20.0
	139CROFTON STRUCTURES		397,994.88	0.00	0.00	135,747.08	19,616.20	155,363.28	242,631.60		
Group: 140CROFTON DIST MAINS											
10	WATER LINES	7/17/00	5,541.94	0.00	0.00	3,801.18	426.30	4,227.48	1,314.46	S/L	13.0
11	CASTLEBERRY ROAD EXT	7/17/00	4,801.23	0.00	0.00	1,297.29	145.49	1,442.78	3,358.45	S/L	33.0
12	METERS & LINES INSTALLATI	7/17/00	109.10	0.00	0.00	109.10	0.00	109.10	0.00	S/L	2.0
13	CHR. CO. WATER SYSTEM	7/17/00	190.10	0.00	0.00	190.10	0.00	190.10	0.00	S/L	2.0
14	DRILLING & LINES	7/17/00	151.10	0.00	0.00	151.10	0.00	151.10	0.00	S/L	2.0
15	WATER LINES	7/17/00	338.10	0.00	0.00	338.10	0.00	338.10	0.00	S/L	3.0
16	WATER LINES	7/17/00	1,381.36	0.00	0.00	1,368.53	12.83	1,381.36	0.00	S/L	9.0
23	DISTRIBUTION MAINS - 2008	1/01/08	2,263.25	0.00	0.00	67.90	45.27	113.17	2,150.08	S/L	50.0
24	DISTRIBUTION MAINS - 2009	1/01/09	4,962.46	0.00	0.00	49.62	99.25	148.87	4,813.59	S/L	50.0
	140CROFTON DIST MAINS		19,738.64	0.00	0.00	7,372.92	729.14	8,102.06	11,636.58		
Group: 141CROFTON ELEV. TANKS											
17	Elevated Tanks - 2003	4/01/03	21,760.00	0.00	0.00	2,720.00	435.20	3,155.20	18,604.80	S/L	50.0
	141CROFTON ELEV. TANKS		21,760.00	0.00	0.00	2,720.00	435.20	3,155.20	18,604.80		
Group: 219ENGINEERING SVCS-M.P.											
12	Master Plan Engineering Svcs	7/01/02	45,519.86	0.00	0.00	31,863.93	4,551.99	36,415.92	9,103.94	S/L	10.0
239	Engineering Services Additions-200	1/01/04	98,982.00	0.00	0.00	54,440.10	9,898.20	64,338.30	34,643.70	S/L	10.0
	219ENGINEERING SVCS-M.P.		144,501.86	0.00	0.00	86,304.03	14,450.19	100,754.22	43,747.64		
Group: 220LAND - SEWER											
32	LAND - SEWER	1/01/80	201,273.29	0.00	0.00	0.00	0.00	0.00	201,273.29	Memo	0.0
123	LAND - SEWER-ALBERT W. SIS	6/30/97	65,245.50	0.00	0.00	0.00	0.00	0.00	65,245.50	Memo	0.0

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Group: 220LAND - SEWER (continued)											
151	LAND - SEWER - COMMERCE P	1/01/99	6,500.00	0.00	0.00	0.00	0.00	0.00	6,500.00	Memo	0.0
352	14TH & CLAY LOT	5/03/07	15,036.57	0.00	0.00	0.00	0.00	0.00	15,036.57	Land	0.0
220LAND - SEWER			<u>288,055.36</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>288,055.36</u>		
Group: 221BUILDINGS - SEWER											
1	BUILDINGS 1957	1/01/57	54,723.79	0.00	0.00	54,723.79	0.00	54,723.79	0.00	S/L	50.0
3	BUILDING 1959	1/01/59	368,397.87	0.00	0.00	368,397.87	0.00	368,397.87	0.00	S/L	50.0
18	BUILDINGS 1972	1/01/72	76,862.38	0.00	0.00	57,646.87	1,537.25	59,184.12	17,678.26	S/L	50.0
48	BUILDINGS 1986	1/01/86	700.84	0.00	0.00	329.47	14.02	343.49	357.35	S/L	50.0
124	BUILDINGS 1997	6/30/97	165,773.50	0.00	0.00	39,785.64	3,315.47	43,101.11	122,672.39	S/L	50.0
152	STRUCTURE-1999-NEW OFFICE	1/01/99	441,231.81	0.00	0.00	92,658.72	8,824.64	101,483.36	339,748.45	S/L	50.0
168	BUILDINGS 2000	1/01/00	16,681.46	0.00	0.00	3,169.48	333.63	3,503.11	13,178.35	S/L	50.0
169	DISTRIBUTION CENTER ROOF	1/01/00	17,925.00	0.00	0.00	3,405.75	358.50	3,764.25	14,160.75	S/L	50.0
184	DISTRIBUTION SHOP ADDITIO	1/01/01	108,381.22	0.00	0.00	18,424.77	2,167.62	20,592.39	87,788.83	S/L	50.0
203	BUILDINGS - SIGNAGE-2002	1/01/02	480.00	0.00	0.00	180.00	24.00	204.00	276.00	S/L	20.0
306	Quality Coatings - Reroof Lake Mo	2/14/06	1,445.00	0.00	0.00	246.85	72.25	319.10	1,125.90	S/L	20.0
335	500 EAST NINTH STREET BUILI	12/19/06	54,337.50	0.00	0.00	6,792.20	2,716.88	9,509.08	44,828.42	S/L	20.0
342	DISTRIBUTION BUILDING ELE	2/28/07	1,224.94	0.00	0.00	142.92	61.25	204.17	1,020.77	S/L	20.0
359	REMODELING OFFICE	7/31/07	45,717.28	0.00	0.00	4,381.24	2,285.86	6,667.10	39,050.18	S/L	20.0
361	PAVE & SEAL PARKING LOT	9/03/07	12,806.51	0.00	0.00	1,173.93	640.33	1,814.26	10,992.25	S/L	20.0
368	FENCE & STONE - 14TH STREE	11/15/07	14,543.94	0.00	0.00	1,212.00	727.20	1,939.20	12,604.74	S/L	20.0
396	BLDG IMPROVEMENTS	6/30/09	2,778.52	0.00	0.00	0.00	138.93	138.93	2,639.59	S/L	20.0
221BUILDINGS - SEWER			<u>1,384,011.56</u>	<u>0.00</u>	<u>0.00</u>	<u>652,671.50</u>	<u>23,217.83</u>	<u>675,889.33</u>	<u>708,122.23</u>		
Group: 222WASTEWATR TREATMT PLTS											
38	WWTP - 1984	1/01/83	8,200,365.79	0.00	0.00	5,432,742.21	205,009.14	5,637,751.35	2,562,614.44	S/L	40.0
49	WWTP - 1986	1/01/86	74,979.96	0.00	0.00	44,050.75	1,874.50	45,925.25	29,054.71	S/L	40.0
54	WWTP - 1987	1/01/87	6,966.44	0.00	0.00	3,918.60	174.16	4,092.76	2,873.68	S/L	40.0
71	WWTP - 1991	1/01/91	3,329.97	0.00	0.00	1,540.12	83.25	1,623.37	1,706.60	S/L	40.0
130	WWTP - NORTHSIDE UPGRADE	1/01/98	490,511.48	0.00	0.00	141,022.08	12,262.79	153,284.87	337,226.61	S/L	40.0
229	Install Verbatim Unit for Alarms	7/01/03	943.88	0.00	0.00	566.34	94.39	660.73	283.15	S/L	10.0
247	Fencing Posts & Wire	3/11/04	546.16	0.00	0.00	145.65	27.31	172.96	373.20	S/L	20.0
267	SAFETY RAILING - NORTHSIDE	9/30/04	5,311.76	0.00	0.00	1,261.55	265.59	1,527.14	3,784.62	S/L	20.0
282	DC Drive Flexpak 5 HP	6/02/05	1,210.50	0.00	0.00	494.29	121.05	615.34	595.16	S/L	10.0
296	S210K Chlorinator Feed System	10/11/05	3,235.87	0.00	0.00	606.72	161.79	768.51	2,467.36	S/L	20.0
309	Press Drive Unit	4/14/06	1,221.54	0.00	0.00	198.51	61.08	259.59	961.95	S/L	20.0
310	Yeoman Centrifugal Pump Rebuild	4/17/06	3,100.00	0.00	0.00	490.83	155.00	645.83	2,454.17	S/L	20.0
319	Indoor Evaporator Coil	5/19/06	698.00	0.00	0.00	107.61	34.90	142.51	555.49	S/L	20.0
320	Flygt Adapter Bracket	5/30/06	165.11	0.00	0.00	25.47	8.26	33.73	131.38	S/L	20.0
322	2 Ton Heat Pump Unit	6/09/06	1,163.00	0.00	0.00	179.30	58.15	237.45	925.55	S/L	20.0
325	5 TON TRANE AIR HANDLER	8/09/06	2,078.24	0.00	0.00	606.15	207.82	813.97	1,264.27	S/L	10.0
341	NEMO PUMP	2/27/07	3,803.44	0.00	0.00	443.73	190.17	633.90	3,169.54	S/L	20.0
343	ECHO TRIMMER 8345180	3/12/07	127.99	0.00	0.00	59.73	25.60	85.33	42.66	S/L	5.0
348	REBUILD CLARIFIERS	3/31/07	58,646.45	0.00	0.00	6,597.72	2,932.32	9,530.04	49,116.41	S/L	20.0
349	PIRANHA PUMP - 1.3HP	3/31/07	1,676.00	0.00	0.00	188.55	83.80	272.35	1,403.65	S/L	20.0
350	SUTORBILT BLOWER	4/27/07	1,353.14	0.00	0.00	146.60	67.66	214.26	1,138.88	S/L	20.0

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Group: 222WASTEWATR TREATMT PLTS (continued)											
366	ROLLING STEEL DOOR	10/03/07	3,700.00	0.00	0.00	323.75	185.00	508.75	3,191.25	S/L	20.0
371	SPECTROPHOTOMETER	12/26/07	2,478.99	0.00	0.00	371.85	247.90	619.75	1,859.24	S/L	10.0
372	BEARINGS & MOTORS	1/01/08	5,962.97	0.00	0.00	447.22	298.15	745.37	5,217.60	S/L	20.0
383	A-C SERIES 2000 PUMP	3/13/08	1,804.00	0.00	0.00	120.27	90.20	210.47	1,593.53	S/L	20.0
388	WEMCO MODEL E CENTRIFUG	4/18/08	5,803.00	0.00	0.00	338.51	290.15	628.66	5,174.34	S/L	20.0
393	RAILING REPLACEMENT	6/02/08	2,965.20	0.00	0.00	160.61	148.26	308.87	2,656.33	S/L	20.0
397	JOHN DEERE Z830 MOWER	7/31/08	7,261.00	0.00	0.00	665.59	726.10	1,391.69	5,869.31	S/L	10.0
398	45000 BTU HEATER	2/12/09	1,142.00	0.00	0.00	23.79	57.10	80.89	1,061.11	S/L	20.0
222WASTEWATR TREATMT PLTS			8,892,551.88	0.00	0.00	5,637,844.10	225,941.59	5,863,785.69	3,028,766.19		
Group: 223MACHINERY & EQUIPMENT											
41	MACHINE & EQUIP 1984 AND B	1/01/84	232,991.65	0.00	0.00	232,991.65	0.00	232,991.65	0.00	S/L	20.0
45	MACHINE & EQUIP 1985	1/01/85	14,764.06	0.00	0.00	14,764.06	0.00	14,764.06	0.00	S/L	20.0
50	MACHINE & EQUIP 1986	1/01/86	1,109.20	0.00	0.00	1,109.20	0.00	1,109.20	0.00	S/L	20.0
57	MACHINE & EQUIP 1988	1/01/88	8,534.14	0.00	0.00	8,534.14	0.00	8,534.14	0.00	S/L	20.0
62	MACHINE & EQUIP 1989	1/01/89	17,799.23	0.00	0.00	17,799.23	0.00	17,799.23	0.00	S/L	20.0
67	MACHINE & EQUIP 1990	1/01/90	31,769.68	0.00	0.00	30,975.36	794.32	31,769.68	0.00	S/L	20.0
72	MACHINE & EQUIP 1991	1/01/91	36,437.09	0.00	0.00	33,704.23	1,821.85	35,526.08	911.01	S/L	20.0
76	MACHINE & EQUIP 1992	1/01/92	33,051.78	0.00	0.00	28,920.32	1,652.59	30,572.91	2,478.87	S/L	20.0
85	MACHINE & EQUIP 1994	1/01/94	32,527.08	0.00	0.00	25,208.43	1,626.35	26,834.78	5,692.30	S/L	20.0
116	MACHINE & EQUIP 1997 (FROM	1/01/97	1,871,698.00	0.00	0.00	1,169,811.25	93,584.90	1,263,396.15	608,301.85	S/L	20.0
163	HERRICK COMPANY	3/31/99	4,555.00	0.00	0.00	2,334.44	227.75	2,562.19	1,992.81	S/L	20.0
170	MACHINERY & EQUIP 2000	1/01/00	4,168.50	0.00	0.00	1,980.08	208.43	2,188.51	1,979.99	S/L	20.0
185	MACHINERY & EQUIP 2001	1/01/01	83,529.20	0.00	0.00	35,499.91	4,176.46	39,676.37	43,852.83	S/L	20.0
204	MACHINE & EQUIP-2002	1/01/02	24,570.73	0.00	0.00	9,214.05	1,228.54	10,442.59	14,128.14	S/L	20.0
220	Mach & Equip - 2003	1/01/03	78,071.98	0.00	0.00	25,373.40	3,903.60	29,277.00	48,794.98	S/L	20.0
240	Sewer Machinery & Equipment-200	1/01/04	89,159.66	0.00	0.00	24,518.89	4,457.98	28,976.87	60,182.79	S/L	20.0
271	Sewer Machinery & Equipment-200	1/01/05	49,483.22	0.00	0.00	11,133.72	2,474.16	13,607.88	35,875.34	S/L	20.0
390	REBUILDING OF RBC'S	4/30/08	10,927.72	0.00	0.00	637.45	546.39	1,183.84	9,743.88	S/L	20.0
223MACHINERY & EQUIPMENT			2,625,147.92	0.00	0.00	1,674,509.81	116,703.32	1,791,213.13	833,934.79		
Group: 224SEWERAGE PUMPING STATN											
23	SEWER PUMP ST - 1975 AND BE	1/01/75	274,103.04	0.00	0.00	274,103.04	0.00	274,103.04	0.00	S/L	20.0
24	SEWER PUMP ST - 1976	1/01/76	20,990.16	0.00	0.00	20,990.16	0.00	20,990.16	0.00	S/L	20.0
26	SEWER PUMP ST - 1977	1/01/77	38,356.70	0.00	0.00	38,356.70	0.00	38,356.70	0.00	S/L	20.0
28	SEWER PUMP ST - 1978	1/01/78	60,831.53	0.00	0.00	60,831.53	0.00	60,831.53	0.00	S/L	20.0
30	SEWER PUMP ST - 1979	1/01/79	10,691.72	0.00	0.00	10,691.72	0.00	10,691.72	0.00	S/L	20.0
33	SEWER PUMP ST - 1980	1/01/80	9,894.95	0.00	0.00	9,894.95	0.00	9,894.95	0.00	S/L	20.0
35	SEWER PUMP ST - 1981	1/01/81	702.87	0.00	0.00	702.87	0.00	702.87	0.00	S/L	20.0
42	SEWER PUMP ST - 1984	1/01/84	18,540.03	0.00	0.00	18,540.03	0.00	18,540.03	0.00	S/L	20.0
46	SEWER PUMP ST - 1985	1/01/85	9,296.60	0.00	0.00	9,296.60	0.00	9,296.60	0.00	S/L	20.0
51	SEWER PUMP ST - 1986	1/01/86	258.20	0.00	0.00	258.20	0.00	258.20	0.00	S/L	20.0
55	SEWER PUMP ST - 1987	1/01/87	7.89	0.00	0.00	7.89	0.00	7.89	0.00	S/L	20.0
58	SEWER PUMP ST - 1988	1/01/88	55.41	0.00	0.00	55.41	0.00	55.41	0.00	S/L	20.0
63	SEWER PUMP ST - 1989	1/01/89	59,115.82	0.00	0.00	59,115.82	0.00	59,115.82	0.00	S/L	20.0
77	SEWER PUMP ST - 1992	1/01/92	13,862.07	0.00	0.00	12,129.25	693.10	12,822.35	1,039.72	S/L	20.0

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Group: 224SEWERAGE PUMPING STATN (continued)											
81	SEWER PUMP ST - 1993	1/01/93	17,563.85	0.00	0.00	14,490.14	878.19	15,368.33	2,195.52	S/L	20.0
86	SEWER PUMP ST - 1994	1/01/94	80,025.00	0.00	0.00	62,019.38	4,001.25	66,020.63	14,004.37	S/L	20.0
94	SEWER PUMP ST - 1995	1/01/95	6,608.70	0.00	0.00	4,791.38	330.44	5,121.82	1,486.88	S/L	20.0
102	SEWER PUMP ST - 1996	1/01/96	361,540.02	0.00	0.00	244,039.50	18,077.00	262,116.50	99,423.52	S/L	20.0
131	SEWER PUMP ST - 1998	1/01/98	12,441.59	0.00	0.00	7,153.92	622.08	7,776.00	4,665.59	S/L	20.0
153	SEWER PUMP ST - 1999	1/01/99	39,570.00	0.00	0.00	20,774.25	1,978.50	22,752.75	16,817.25	S/L	20.0
154	SEWER PUMP ST - 1999 - SINKII	1/01/99	90,000.00	0.00	0.00	47,250.00	4,500.00	51,750.00	38,250.00	S/L	20.0
162	SCOTT & RITTER	2/28/99	20,243.25	0.00	0.00	10,458.99	1,012.16	11,471.15	8,772.10	S/L	20.0
164	DALE HOLLOW RETAINAGE	4/30/99	2,249.25	0.00	0.00	1,143.34	112.46	1,255.80	993.45	S/L	20.0
165	SCOTT & RITTER	6/30/99	7,847.50	0.00	0.00	3,923.80	392.38	4,316.18	3,531.32	S/L	20.0
171	SEWER PUMP ST - 2000	1/01/00	79,515.00	0.00	0.00	37,769.63	3,975.75	41,745.38	37,769.62	S/L	20.0
186	SEWER PUMP ST-2001	1/01/01	71,835.71	0.00	0.00	30,530.21	3,591.79	34,122.00	37,713.71	S/L	20.0
205	SEWER PUMP STATION - 2002	1/01/02	101,313.09	0.00	0.00	37,992.38	5,065.65	43,058.03	58,255.06	S/L	20.0
221	Sewerage Pumping Stations-2003	1/01/03	54,357.00	0.00	0.00	17,666.03	2,717.85	20,383.88	33,973.12	S/L	20.0
241	Sewerage Pumping Stations-2004	1/01/04	33,731.47	0.00	0.00	9,276.14	1,686.57	10,962.71	22,768.76	S/L	20.0
259	Wal-Mart Pump Station	6/24/04	167,614.55	0.00	0.00	41,903.65	8,380.73	50,284.38	117,330.17	S/L	20.0
260	Conf. Center Pump Station	6/24/04	298,053.48	0.00	0.00	74,513.35	14,902.67	89,416.02	208,637.46	S/L	20.0
272	Sewerage Pumping Stations - 2005	1/01/05	30,508.17	0.00	0.00	6,864.34	1,525.41	8,389.75	22,118.42	S/L	20.0
287	Trail of Tears Lift Stations	8/12/05	8,679.00	0.00	0.00	1,699.64	433.95	2,133.59	6,545.41	S/L	20.0
289	Purafil Odorcarb - Michael & F.C.	9/15/05	12,705.90	0.00	0.00	2,435.31	635.30	3,070.61	9,635.29	S/L	20.0
291	Myers 5 HP Pump Rebuild	9/16/05	1,570.50	0.00	0.00	588.94	157.05	745.99	824.51	S/L	10.0
292	Myers 3 HP Grinder Pump	9/19/05	2,694.41	0.00	0.00	1,010.40	269.44	1,279.84	1,414.57	S/L	10.0
293	Rebuild CP3085 Pump	9/26/05	1,617.59	0.00	0.00	606.60	161.76	768.36	849.23	S/L	10.0
294	Repair Motor Control Boxes	9/30/05	1,142.01	0.00	0.00	428.25	114.20	542.45	599.56	S/L	10.0
295	Piranha Grinder Pump 68W	9/30/05	2,599.83	0.00	0.00	487.46	129.99	617.45	1,982.38	S/L	20.0
301	Lightning Damage Repair	12/10/05	2,500.00	0.00	0.00	895.83	250.00	1,145.83	1,354.17	S/L	10.0
311	ABS Pump - Sunset Park	4/30/06	3,828.49	0.00	0.00	606.16	191.42	797.58	3,030.91	S/L	20.0
336	ABS PUMP - 14HP	12/27/06	4,100.93	0.00	0.00	512.62	205.05	717.67	3,383.26	S/L	20.0
339	MOTOR SOFT START PUMP #4 -	1/05/07	4,800.25	0.00	0.00	1,200.07	480.03	1,680.10	3,120.15	S/L	10.0
340	REBUILD CP3300 PUMP - 77HP	1/26/07	7,367.50	0.00	0.00	1,780.48	736.75	2,517.23	4,850.27	S/L	10.0
346	REBUILD PUMPEX K103 PUMP	3/28/07	4,644.81	0.00	0.00	1,045.08	464.48	1,509.56	3,135.25	S/L	10.0
358	UPGRADE HUNTING CREEK PU	6/30/07	87,021.79	0.00	0.00	8,702.18	4,351.09	13,053.27	73,968.52	S/L	20.0
363	PEMBROKE-MYERS PUMP REB	9/07/07	4,372.07	0.00	0.00	801.55	437.21	1,238.76	3,133.31	S/L	10.0
369	CARDINAL DR-INSTALL BYPAS	11/20/07	2,174.25	0.00	0.00	172.13	108.71	280.84	1,893.41	S/L	20.0
377	REBUILD PUMP#1-SALUBRIA S	1/30/08	4,421.54	0.00	0.00	626.38	442.15	1,068.53	3,353.01	S/L	10.0
380	REBUILD PUMP#2-SALUBRIA S	2/25/08	4,421.54	0.00	0.00	589.53	442.15	1,031.68	3,389.86	S/L	10.0
381	MICHAEL AVE-PUMP#3 REBUI	2/28/08	5,361.00	0.00	0.00	714.80	536.10	1,250.90	4,110.10	S/L	10.0
386	REBUILD PUMP#2-SUNSET PAF	4/08/08	4,260.85	0.00	0.00	532.61	426.09	958.70	3,302.15	S/L	10.0
394	AME HOMES - PUMP REBUILD	6/09/08	2,999.33	0.00	0.00	324.92	299.93	624.85	2,374.48	S/L	10.0
399	NEW TOWNE STATION SEWER	9/23/08	36,190.81	0.00	0.00	1,357.16	1,809.54	3,166.70	33,024.11	S/L	20.0
400	SEWER PUMP	4/08/09	4,092.15	0.00	0.00	102.30	409.22	511.52	3,580.63	S/L	10.0
401	ROCKBRIDGE STATION MOTOI	6/22/09	4,137.75	0.00	0.00	0.00	413.78	413.78	3,723.97	S/L	10.0
402	SALUBRIA SPRINGS STATION I	6/30/09	10,051.40	0.00	0.00	0.00	1,005.14	1,005.14	9,046.26	S/L	10.0
224SEWERAGE PUMPING STATN			2,219,480.32	0.00	0.00	1,214,755.00	89,354.51	1,304,109.51	915,370.81		

Group: 225SEWER MAINS & LATERALS

2	SEWER MN & LAT 1957	1/01/58	515,510.11	0.00	0.00	515,510.11	0.00	515,510.11	0.00	S/L	50.0
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Book Future Depreciation FYE: 6/30/10

FYE: 6/30/2009

Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 225SEWER MAINS & LATERALS (continued)											
4	SEWER MN & LAT 1958	1/01/59	22,132.36	0.00	0.00	22,132.36	0.00	22,132.36	0.00	S/L	50.0
5	SEWER MN & LAT 1959	1/01/60	850,233.96	0.00	0.00	841,731.66	8,502.30	850,233.96	0.00	S/L	50.0
6	SEWER MN & LAT 1960	1/01/60	155,663.43	0.00	0.00	154,106.86	1,556.57	155,663.43	0.00	S/L	50.0
7	SEWER MN & LAT 1962	1/01/62	37,973.52	0.00	0.00	36,074.83	759.47	36,834.30	1,139.22	S/L	50.0
8	SEWER MN & LAT 1963	1/01/63	46,942.14	0.00	0.00	43,656.06	938.84	44,594.90	2,347.24	S/L	50.0
9	SEWER MN & LAT 1964	1/01/64	105,778.90	0.00	0.00	96,258.89	2,115.58	98,374.47	7,404.43	S/L	50.0
10	SEWER MN & LAT 1965	1/01/65	87,128.88	0.00	0.00	77,544.81	1,742.58	79,287.39	7,841.49	S/L	50.0
11	SEWER MN & LAT 1966	1/01/66	163,866.98	0.00	0.00	142,564.29	3,277.34	145,841.63	18,025.35	S/L	50.0
12	SEWER MN & LAT 1967	1/01/67	44,406.16	0.00	0.00	37,745.10	888.12	38,633.22	5,772.94	S/L	50.0
14	SEWER MN & LAT 1968	1/01/68	213,974.94	0.00	0.00	177,599.25	4,279.50	181,878.75	32,096.19	S/L	50.0
15	SEWER MN & LAT 1969	1/01/69	191,813.47	0.00	0.00	155,368.93	3,836.27	159,205.20	32,608.27	S/L	50.0
16	SEWER MN & LAT 1970	1/01/70	126,822.70	0.00	0.00	100,189.78	2,536.45	102,726.23	24,096.47	S/L	50.0
17	SEWER MN & LAT 1971	1/01/71	110,325.43	0.00	0.00	84,950.63	2,206.51	87,157.14	23,168.29	S/L	50.0
19	SEWER MN & LAT 1972	1/01/72	164,244.03	0.00	0.00	123,183.00	3,284.88	126,467.88	37,776.15	S/L	50.0
20	SEWER MN & LAT 1973	1/01/73	100,805.15	0.00	0.00	73,587.65	2,016.10	75,603.75	25,201.40	S/L	50.0
22	SEWER MN & LAT 1974	1/01/74	154,903.54	0.00	0.00	109,981.49	3,098.07	113,079.56	41,823.98	S/L	50.0
25	SEWER MN & LAT 1976	1/01/76	371,121.30	0.00	0.00	248,611.40	7,422.43	256,073.83	115,047.47	S/L	50.0
27	SEWER MN & LAT 1977	1/01/77	428,065.37	0.00	0.00	278,242.57	8,561.31	286,803.88	141,261.49	S/L	50.0
29	SEWER MN & LAT 1978	1/01/78	1,470,812.53	0.00	0.00	926,611.82	29,416.25	956,028.07	514,784.46	S/L	50.0
31	SEWER MN & LAT 1979	1/01/79	169,281.61	0.00	0.00	103,261.82	3,385.63	106,647.45	62,634.16	S/L	50.0
34	SEWER MN & LAT 1980	1/01/80	58,359.03	0.00	0.00	34,431.82	1,167.18	35,599.00	22,760.03	S/L	50.0
36	SEWER MN & LAT 1981	1/01/81	67,650.56	0.00	0.00	38,560.78	1,353.01	39,913.79	27,736.77	S/L	50.0
37	SEWER MN & LAT 1982	1/01/82	74,503.84	0.00	0.00	40,977.20	1,490.08	42,467.28	32,036.56	S/L	50.0
39	SEWER MN & LAT 1983	1/01/83	12,812.69	0.00	0.00	6,790.62	256.25	7,046.87	5,765.82	S/L	50.0
43	SEWER MN & LAT 1984	1/01/84	7,346,639.84	0.00	0.00	3,746,786.42	146,932.80	3,893,719.22	3,452,920.62	S/L	50.0
47	SEWER MN & LAT 1985	1/01/85	81,753.93	0.00	0.00	40,059.47	1,635.08	41,694.55	40,059.38	S/L	50.0
52	SEWER MN & LAT 1986	1/01/86	1,029,198.84	0.00	0.00	483,723.51	20,583.98	504,307.49	524,891.35	S/L	50.0
56	SEWER MN & LAT 1987	1/01/87	550,544.44	0.00	0.00	247,744.99	11,010.89	258,755.88	291,788.56	S/L	50.0
59	SEWER MN & LAT 1988	1/01/88	252,797.28	0.00	0.00	108,702.84	5,055.95	113,758.79	139,038.49	S/L	50.0
64	SEWER MN & LAT 1989	1/01/89	248,398.07	0.00	0.00	101,843.19	4,967.96	106,811.15	141,586.92	S/L	50.0
68	SEWER MN & LAT 1990	1/01/90	12,199.06	0.00	0.00	4,757.62	243.98	5,001.60	7,197.46	S/L	50.0
73	SEWER MN & LAT 1991	1/01/91	50,863.59	0.00	0.00	18,819.51	1,017.27	19,836.78	31,026.81	S/L	50.0
78	SEWER MN & LAT 1992	1/01/92	67,327.95	0.00	0.00	23,564.80	1,346.56	24,911.36	42,416.59	S/L	50.0
82	SEWER MN & LAT 1993	1/01/93	54,528.70	0.00	0.00	17,994.42	1,090.57	19,084.99	35,443.71	S/L	50.0
87	SEWER MN & LAT 1994	1/01/94	45,370.19	0.00	0.00	14,064.72	907.40	14,972.12	30,398.07	S/L	50.0
95	SEWER MN & LAT 1995	1/01/95	65,562.39	0.00	0.00	19,013.11	1,311.25	20,324.36	45,238.03	S/L	50.0
103	SEWER MN & LAT 1996	1/01/96	962,262.11	0.00	0.00	259,810.74	19,245.24	279,055.98	683,206.13	S/L	50.0
117	SEWER MN & LAT 1997	1/01/97	52,617.98	0.00	0.00	13,154.50	1,052.36	14,206.86	38,411.12	S/L	50.0
132	SEWER MN & LAT 1998	1/01/98	27,022.41	0.00	0.00	6,215.17	540.45	6,755.62	20,266.79	S/L	50.0
155	SEWER MN & LATERAL - 1999	1/01/99	27,423.85	0.00	0.00	5,759.04	548.48	6,307.52	21,116.33	S/L	50.0
156	SEWER MN & LAT 1999	1/01/99	3,294,561.94	0.00	0.00	691,858.02	65,891.24	757,749.26	2,536,812.68	S/L	50.0
157	SEWER MN & LAT 1999-COMMI	1/01/99	654,217.15	0.00	0.00	137,385.57	13,084.34	150,469.91	503,747.24	S/L	50.0
158	SEWER MN & LAT 1999 - SINKI	1/01/99	360,085.44	0.00	0.00	75,617.95	7,201.71	82,819.66	277,265.78	S/L	50.0
166	SEWER MN & LAT 1999-MCGO\	6/30/99	119,734.08	0.00	0.00	23,946.80	2,394.68	26,341.48	93,392.60	S/L	50.0
172	SEWER MN & LT 2000	1/01/00	137,321.70	0.00	0.00	26,127.61	2,746.43	28,874.04	108,447.66	S/L	50.0
173	SEWER MN & LT 2000-MCGOW.	1/01/00	57,961.10	0.00	0.00	11,012.59	1,159.22	12,171.81	45,789.29	S/L	50.0
174	SEWER MN & LT 2000-SINKING	1/01/00	1,746.03	0.00	0.00	331.74	34.92	366.66	1,379.37	S/L	50.0
175	SEWER MN & LT 2000-COMMEI	1/01/00	73,118.92	0.00	0.00	13,892.61	1,462.38	15,354.99	57,763.93	S/L	50.0
187	SEWER MN & LAT 2001	1/01/01	56,409.61	0.00	0.00	9,589.62	1,128.19	10,717.81	45,691.80	S/L	50.0

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Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 225SEWER MAINS & LATERALS (continued)											
188	SEWER MN & LAT-COMMERCE	1/01/01	30,519.21	0.00	0.00	5,188.23	610.38	5,798.61	24,720.60	S/L	50.0
189	SEWER MN & LAT-MCGOWAN	1/01/01	189,549.94	0.00	0.00	32,223.50	3,791.00	36,014.50	153,535.44	S/L	50.0
190	FLYNN SEWER RELOCATE	1/01/01	5,910.96	0.00	0.00	1,004.87	118.22	1,123.09	4,787.87	S/L	50.0
206	SEWER MAIN & LAT - 2002	1/01/02	45,069.98	0.00	0.00	6,760.50	901.40	7,661.90	37,408.08	S/L	50.0
222	Sewerage Mains & Laterals-2003	1/01/03	29,216.85	0.00	0.00	3,798.21	584.34	4,382.55	24,834.30	S/L	50.0
242	Sewer Mains & Laterals	1/01/04	20,332.86	0.00	0.00	2,236.63	406.66	2,643.29	17,689.57	S/L	50.0
261	Wal-Mart & Conf. Ctr Mains & Lat	6/24/04	173,592.71	0.00	0.00	17,359.25	3,471.85	20,831.10	152,761.61	S/L	50.0
273	Sewer Mains & Laterals - 2005	1/01/05	81,311.93	0.00	0.00	7,318.08	1,626.24	8,944.32	72,367.61	S/L	50.0
274	UK Co-op Ext Svc - Sewage Mains	1/01/05	314,580.48	0.00	0.00	28,312.24	6,291.61	34,603.85	279,976.63	S/L	50.0
302	Sewer Mains & Laterals - 2006	1/01/06	4,304,546.50	0.00	0.00	301,318.26	86,090.93	387,409.19	3,917,137.31	S/L	50.0
337	SEWER MAINS & LATERALS - 2	1/01/07	519,358.68	0.00	0.00	25,967.93	10,387.17	36,355.10	483,003.58	S/L	50.0
373	SEWER MAINS & LATERALS - 2	1/01/08	264,378.58	0.00	0.00	7,931.36	5,287.57	13,218.93	251,159.65	S/L	50.0
403	SEWER MAINS LATERALS - 200	1/01/09	2,129,227.34	0.00	0.00	21,292.27	42,584.55	63,876.82	2,065,350.52	S/L	50.0
404	PHASE 5 SEWER PROJECT	1/01/09	2,105,282.04	0.00	0.00	21,052.82	42,105.64	63,158.46	2,042,123.58	S/L	50.0
225SEWER MAINS & LATERALS			31,587,677.29	0.00	0.00	11,053,254.44	610,941.61	11,664,196.05	19,923,481.24		
Group: 226CONST PER INT - SEWER											
115	CONST PER INT 1996	7/01/96	134,599.08	0.00	0.00	43,744.74	3,364.98	47,109.72	87,489.36	S/L	40.0
133	CONST PER INT 1998	1/01/98	38,540.81	0.00	0.00	11,080.48	963.52	12,044.00	26,496.81	S/L	40.0
226CONST PER INT - SEWER			173,139.89	0.00	0.00	54,825.22	4,328.50	59,153.72	113,986.17		
Group: 227WWTP HAMMOND WOOD											
40	WWTP HAMMOND WOOD	10/01/83	5,300,581.92	0.00	0.00	3,412,249.66	132,514.55	3,544,764.21	1,755,817.71	S/L	40.0
104	HAMMOND WOOD-CONTRACT	1/01/96	3,700,277.08	0.00	0.00	1,270,266.58	92,506.93	1,362,773.51	2,337,503.57	S/L	40.0
105	HAMMOND WOOD-CONTRACT	1/01/96	2,492,430.22	0.00	0.00	1,679,732.09	124,621.51	1,804,353.60	688,076.62	S/L	20.0
106	HAMMOND WOOD-CONTRACT	1/01/96	5,072.12	0.00	0.00	5,072.12	0.00	5,072.12	0.00	S/L	10.0
107	HAMMOND WOOD-CONTRACT	1/01/96	10,144.25	0.00	0.00	10,144.25	0.00	10,144.25	0.00	S/L	10.0
176	WWTP HAMMOND WOOD	1/01/00	3,718.93	0.00	0.00	3,532.96	185.97	3,718.93	0.00	S/L	10.0
191	WWTP HAMMOND WOOD 2001	1/01/01	1,225.00	0.00	0.00	1,041.25	122.50	1,163.75	61.25	S/L	10.0
277	(2) MARATHON PUMP DRIVE N	2/21/05	788.03	0.00	0.00	170.73	39.40	210.13	577.90	S/L	20.0
285	Polyurethane Foam Roof	6/30/05	22,487.03	0.00	0.00	4,497.40	1,124.35	5,621.75	16,865.28	S/L	20.0
286	2 - 4 Ton Heil Heat Pumps	7/31/05	4,748.76	0.00	0.00	1,859.94	474.88	2,334.82	2,413.94	S/L	10.0
288	Thermo Orion Lab Meter	8/12/05	1,282.05	0.00	0.00	502.15	128.21	630.36	651.69	S/L	10.0
299	UV 800136 Ballast	11/15/05	2,007.71	0.00	0.00	736.16	200.77	936.93	1,070.78	S/L	10.0
300	Press Room Heater	11/30/05	1,020.00	0.00	0.00	182.75	51.00	233.75	786.25	S/L	20.0
304	15 HP Hyd Submersible Pump Rebl	1/30/06	2,942.94	0.00	0.00	1,005.49	294.29	1,299.78	1,643.16	S/L	10.0
305	Rebuild CP3300 Pump	2/08/06	1,546.97	0.00	0.00	528.56	154.70	683.26	863.71	S/L	10.0
307	Eurodrive Motor & Gearbox	3/16/06	1,731.40	0.00	0.00	562.71	173.14	735.85	995.55	S/L	10.0
308	Overhaul CP300 Pump	3/16/06	4,576.00	0.00	0.00	1,487.20	457.60	1,944.80	2,631.20	S/L	10.0
316	Sludge Conveyor	5/18/06	6,248.00	0.00	0.00	963.23	312.40	1,275.63	4,972.37	S/L	20.0
317	Rebuild Aerator #3	5/18/06	11,285.05	0.00	0.00	3,479.54	1,128.50	4,608.04	6,677.01	S/L	10.0
318	Replace #4 Screw Bearing	5/18/06	3,532.76	0.00	0.00	1,089.28	353.28	1,442.56	2,090.20	S/L	10.0
323	Greyline Doppler Flowmeter	6/19/06	1,894.47	0.00	0.00	568.35	189.45	757.80	1,136.67	S/L	10.0
324	COFFING HOIST - STONE VALL	7/13/06	2,490.14	0.00	0.00	373.53	124.51	498.04	1,992.10	S/L	20.0
326	OXYGEN METER FOR LAB	8/31/06	1,089.00	0.00	0.00	308.55	108.90	417.45	671.55	S/L	10.0
327	REBUILD MYERS 15HP SUBME	9/08/06	2,515.12	0.00	0.00	712.61	251.51	964.12	1,551.00	S/L	10.0

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Group: 227WWTP HAMMOND WOOD (continued)											
328	ROSS PH METER	9/15/06	1,292.35	0.00	0.00	366.16	129.23	495.39	796.96	S/L	10.0
329	UV BALLAST & LAMPS	9/27/06	1,795.00	0.00	0.00	493.63	179.50	673.13	1,121.87	S/L	10.0
330	MOTOR SOFT START - STONE	9/28/06	5,000.00	0.00	0.00	1,375.00	500.00	1,875.00	3,125.00	S/L	10.0
332	ABS PIRANHA GRINDER PUMP	10/19/06	2,281.88	0.00	0.00	304.24	114.09	418.33	1,863.55	S/L	20.0
347	BELT DRIVE ROEDIGER PRESS	3/30/07	3,251.10	0.00	0.00	365.76	162.56	528.32	2,722.78	S/L	20.0
353	FRIGIDARE REFRIGERATOR	5/14/07	368.00	0.00	0.00	79.73	36.80	116.53	251.47	S/L	10.0
354	REPLACE #3 SCREW PUMP MO'	5/18/07	3,461.16	0.00	0.00	360.54	173.06	533.60	2,927.56	S/L	20.0
355	MYERS 5 HP PUMP - NORTH M	5/23/07	3,120.87	0.00	0.00	325.08	156.04	481.12	2,639.75	S/L	20.0
356	MYERS 15 HP PUMP - CARDINA	5/30/07	5,594.82	0.00	0.00	582.79	279.74	862.53	4,732.29	S/L	20.0
360	REPAIRS-#4 SCREW PUMP	7/31/07	13,054.94	0.00	0.00	2,502.19	1,305.49	3,807.68	9,247.26	S/L	10.0
362	HOT WATER HEATER	9/06/07	1,693.26	0.00	0.00	310.44	169.33	479.77	1,213.49	S/L	10.0
370	SPECTROPHOTOMETER	12/17/07	1,809.80	0.00	0.00	271.47	180.98	452.45	1,357.35	S/L	10.0
375	HONEYWELL DR4300 CHART R	1/23/08	1,640.50	0.00	0.00	116.21	82.03	198.24	1,442.26	S/L	20.0
384	DELL OPTI 330 PC	3/17/08	758.50	0.00	0.00	189.63	151.70	341.33	417.17	S/L	5.0
389	PREISER 5010 PROBE	4/24/08	595.28	0.00	0.00	69.45	59.53	128.98	466.30	S/L	10.0
395	LABTRONIX 2000D	6/14/08	2,932.74	0.00	0.00	317.71	293.27	610.98	2,321.76	S/L	10.0
405	REPLACE COUPLING ON SCRE'	12/12/08	6,561.34	0.00	0.00	382.74	656.13	1,038.87	5,522.47	S/L	10.0
406	REPLACE PUMP	12/16/08	4,961.50	0.00	0.00	248.08	496.15	744.23	4,217.27	S/L	10.0
227WWTP HAMMOND WOOD			11,645,807.99	0.00	0.00	6,409,727.94	360,643.98	6,770,371.92	4,875,436.07		
Group: 230TRANSPORTATION EQUIPMT											
44	UNIT 28-1984 GMC DUMP TRUC	7/01/84	19,440.00	0.00	0.00	19,440.00	0.00	19,440.00	0.00	S/L	5.0
53	UNIT 23-1986 CHEV PICKUP	7/01/86	5,598.99	0.00	0.00	5,598.99	0.00	5,598.99	0.00	S/L	5.0
88	UNIT 17-1994 SAFARI VAN	1/01/94	13,917.20	0.00	0.00	13,917.20	0.00	13,917.20	0.00	S/L	5.0
92	UNIT 22-1992 NISSAN	11/01/94	9,999.00	0.00	0.00	9,999.00	0.00	9,999.00	0.00	S/L	5.0
93	UNIT 42-1992 GMC PICKUP	11/01/94	9,950.00	0.00	0.00	9,950.00	0.00	9,950.00	0.00	S/L	5.0
99	UNIT 6-1995 GMC	4/01/95	18,604.15	0.00	0.00	18,604.15	0.00	18,604.15	0.00	S/L	5.0
100	UNIT 38-1995 FORD PICKUP	5/01/95	15,742.39	0.00	0.00	15,742.39	0.00	15,742.39	0.00	S/L	5.0
112	UNIT 39-1996 1/2 TON GMC PICI	4/01/96	16,906.76	0.00	0.00	16,906.76	0.00	16,906.76	0.00	S/L	5.0
113	UNIT 12-1997 GMC DUMP TRUC	6/01/96	32,157.78	0.00	0.00	32,157.78	0.00	32,157.78	0.00	S/L	5.0
114	UNIT 16-1996 1/2 TON GMC PICI	6/01/96	12,730.00	0.00	0.00	12,730.00	0.00	12,730.00	0.00	S/L	5.0
125	1998 2-TON F-350 4X2 WHITE FC	9/30/97	24,382.94	0.00	0.00	24,382.94	0.00	24,382.94	0.00	S/L	5.0
127	GALION DUMP BODY-1998 F-35	10/31/97	7,525.00	0.00	0.00	7,525.00	0.00	7,525.00	0.00	S/L	5.0
167	ELGIN AUTO SALES	7/31/99	4,400.00	0.00	0.00	4,400.00	0.00	4,400.00	0.00	S/L	5.0
181	COLLINS BUICK-GMC TRUCK	2/29/00	17,481.84	0.00	0.00	17,481.84	0.00	17,481.84	0.00	S/L	5.0
182	STEWART'S TRUCK EQUIP	3/31/00	3,797.00	0.00	0.00	3,797.00	0.00	3,797.00	0.00	S/L	5.0
183	STEWART'S TRUCK EQUIP	4/30/00	8,009.00	0.00	0.00	8,009.00	0.00	8,009.00	0.00	S/L	5.0
196	WYATT-JOHNSON BUICK	2/28/01	9,995.00	0.00	0.00	9,995.00	0.00	9,995.00	0.00	S/L	5.0
197	RUDOLPH'S AUTO SALES	3/31/01	4,750.00	0.00	0.00	4,750.00	0.00	4,750.00	0.00	S/L	5.0
198	STALLONS AUTO SALES	4/30/01	9,501.00	0.00	0.00	9,501.00	0.00	9,501.00	0.00	S/L	5.0
199	Transportation Equipment	5/31/01	365.34	0.00	0.00	365.34	0.00	365.34	0.00	S/L	5.0
212	Service Bed Added to GMC Truck	1/31/02	1,872.50	0.00	0.00	1,872.50	0.00	1,872.50	0.00	S/L	5.0
213	Major Repairs to '91 GMC P/U (Tr	4/12/02	786.44	0.00	0.00	786.44	0.00	786.44	0.00	S/L	5.0
215	2002 GMC Pickup	5/03/02	13,117.50	0.00	0.00	13,117.50	0.00	13,117.50	0.00	S/L	5.0
216	Service Bed Added to GMC P/U	6/17/02	1,872.50	0.00	0.00	1,872.50	0.00	1,872.50	0.00	S/L	5.0
217	Rudolph's Auto Sales	7/31/02	3,500.00	0.00	0.00	3,500.00	0.00	3,500.00	0.00	S/L	5.0
230	Rebuild Cushman Transmission	7/01/03	1,172.51	0.00	0.00	1,172.51	0.00	1,172.51	0.00	S/L	5.0

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Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 230TRANSPORTATION EQUIPMT (continued)											
237	2004 Ford F350 Crew Truck-51531	12/08/03	12,432.59	0.00	0.00	12,432.59	0.00	12,432.59	0.00	S/L	5.0
238	2004 Ford F350 Crew Truck-51530	12/08/03	12,432.60	0.00	0.00	12,432.60	0.00	12,432.60	0.00	S/L	5.0
244	Used Service Bed & Installation #1	1/21/04	1,848.98	0.00	0.00	1,848.98	0.00	1,848.98	0.00	S/L	5.0
245	Used Service Bed & Installation #10	1/21/04	2,028.80	0.00	0.00	2,028.80	0.00	2,028.80	0.00	S/L	5.0
250	2000 Ford Ranger Pickup-15983	4/13/04	3,128.50	0.00	0.00	3,128.50	0.00	3,128.50	0.00	S/L	5.0
254	2004 GMC Pickup-307852	4/29/04	6,959.77	0.00	0.00	6,959.77	0.00	6,959.77	0.00	S/L	5.0
256	2004 Chevrolet 3500 Truck-328929	5/06/04	8,054.02	0.00	0.00	8,054.02	0.00	8,054.02	0.00	S/L	5.0
258	Knapheide Service Bed #33	5/25/04	1,884.50	0.00	0.00	1,884.50	0.00	1,884.50	0.00	S/L	5.0
279	16' TIM TRAIL ROLLER TRAILER	4/30/05	1,457.50	0.00	0.00	1,214.58	242.92	1,457.50	0.00	S/L	5.0
283	2005 Ford F150 Pickup-42896	6/17/05	18,545.75	0.00	0.00	14,836.60	3,709.15	18,545.75	0.00	S/L	5.0
334	FORD RANGER - 04305	12/01/06	2,000.00	0.00	0.00	1,033.33	400.00	1,433.33	566.67	S/L	5.0
357	FORD CARGO VAN - 11719	6/01/07	9,280.52	0.00	0.00	3,866.88	1,856.10	5,722.98	3,557.54	S/L	5.0
407	03 CHEVY ASTRO VAN #120626	10/02/08	3,050.00	0.00	0.00	228.75	305.00	533.75	2,516.25	S/L	10.0
408	05 CHEVY ASTRO VAN #105488	12/15/08	3,216.30	0.00	0.00	187.62	321.63	509.25	2,707.05	S/L	10.0
409	03 NISSAN ALTIMA	12/15/08	3,250.00	0.00	0.00	189.58	325.00	514.58	2,735.42	S/L	10.0
415	RUDOLPH'S AUTO SALES	3/13/03	4,500.00	0.00	0.00	4,500.00	0.00	4,500.00	0.00	S/L	5.0
230TRANSPORTATION EQUIPMT			361,644.67	0.00	0.00	342,401.94	7,159.80	349,561.74	12,082.93		
Group: 231TRACTORS AND BACKHOES											
108	TRACTORS & BACKHOES 1996	1/01/96	16,250.00	0.00	0.00	16,250.00	0.00	16,250.00	0.00	S/L	7.0
121	TRAILER - TRAILER WORLD	1/31/97	2,775.00	0.00	0.00	2,775.00	0.00	2,775.00	0.00	S/L	7.0
177	TRACTORS & BACKHOES 2000	1/01/00	26,600.00	0.00	0.00	26,600.00	0.00	26,600.00	0.00	S/L	7.0
231TRACTORS AND BACKHOES			45,625.00	0.00	0.00	45,625.00	0.00	45,625.00	0.00		
Group: 232GENERAL EQUIPMENT											
21	GENERAL EQUIPMENT 1993 AN	1/01/73	115,533.44	0.00	0.00	115,533.44	0.00	115,533.44	0.00	S/L	20.0
89	GENERAL EQUIPMENT 1994	1/01/94	538.98	0.00	0.00	417.72	26.95	444.67	94.31	S/L	20.0
96	GENERAL EQUIPMENT 1995	1/01/95	14,318.70	0.00	0.00	10,381.13	715.94	11,097.07	3,221.63	S/L	20.0
109	GENERAL EQUIPMENT 1996	1/01/96	6,865.50	0.00	0.00	4,634.28	343.28	4,977.56	1,887.94	S/L	20.0
118	GENERAL EQUIPMENT 1997	1/01/97	1,858.85	0.00	0.00	1,161.75	92.94	1,254.69	604.16	S/L	20.0
128	GENERAL EQUIPMENT 1998	11/30/97	6,070.35	0.00	0.00	3,515.77	303.52	3,819.29	2,251.06	S/L	20.0
136	LEE RENTS	8/31/98	1,605.34	0.00	0.00	869.59	80.27	949.86	655.48	S/L	20.0
178	GENERAL EQUIPMENT 2000	1/01/00	10,236.76	0.00	0.00	4,862.48	511.84	5,374.32	4,862.44	S/L	20.0
192	GENERAL EQUIPMENT 2001	1/01/01	9,366.95	0.00	0.00	3,980.97	468.35	4,449.32	4,917.63	S/L	20.0
201	Two (2) Acutec 35 Leak Detectors	10/22/01	3,225.00	0.00	0.00	2,472.50	322.50	2,795.00	430.00	S/L	10.0
202	ATX 612 Gas Monitor & Supplies	10/29/01	232.00	0.00	0.00	177.87	23.20	201.07	30.93	S/L	10.0
207	General Equipment-2002	1/01/02	5,665.34	0.00	0.00	4,248.98	566.53	4,815.51	849.83	S/L	10.0
208	GIS Info System	1/01/02	7,688.43	0.00	0.00	7,688.43	0.00	7,688.43	0.00	S/L	7.0
214	Foxcroft CR-4312 Chart Recorder (	4/29/02	1,115.70	0.00	0.00	799.59	111.57	911.16	204.54	S/L	10.0
218	Raco Mfg - Gen'l Equip	9/20/02	2,015.00	0.00	0.00	680.06	100.75	780.81	1,234.19	S/L	20.0
219	Agri-Power - Gen'l Equip	10/31/02	1,250.00	0.00	0.00	416.67	62.50	479.17	770.83	S/L	20.0
227	McCraw Excav - Gen'l Equip	2/24/03	1,500.00	0.00	0.00	475.00	75.00	550.00	950.00	S/L	20.0
231	Ingersoll-Rand Light Tower	8/13/03	2,675.00	0.00	0.00	1,582.71	267.50	1,850.21	824.79	S/L	10.0
232	John Deere L120 Lawn Mower	8/20/03	1,979.10	0.00	0.00	1,979.10	0.00	1,979.10	0.00	S/L	5.0
270	RECONDITION DA30 ASPHALT	11/02/04	964.78	0.00	0.00	450.24	96.48	546.72	418.06	S/L	10.0
280	John Deere Gator - 10934	5/18/05	3,360.38	0.00	0.00	2,744.33	616.05	3,360.38	0.00	S/L	5.0

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Asset	Property Description	Date in Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 232GENERAL EQUIPMENT (continued)											
281	John Deere Gator - 135569	5/18/05	3,360.38	0.00	0.00	2,744.33	616.05	3,360.38	0.00	S/L	5.0
284	Arch Top Metal Planter	6/23/05	772.20	0.00	0.00	308.88	77.22	386.10	386.10	S/L	10.0
331	JET VAC TRUCK	10/17/06	226,641.00	0.00	0.00	60,437.60	22,664.10	83,101.70	143,539.30	S/L	10.0
333	PUSH/PULL CAMERA	10/31/06	6,991.00	0.00	0.00	3,728.53	1,398.20	5,126.73	1,864.27	S/L	5.0
345	CHAIN CUTTER HEAD FOR VAC	3/20/07	2,628.00	0.00	0.00	1,182.60	525.60	1,708.20	919.80	S/L	5.0
351	SEWER TV CAMERA & EQUIP	5/01/07	65,704.93	0.00	0.00	14,236.06	6,570.49	20,806.55	44,898.38	S/L	10.0
378	MILLER WALK BEHIND CONCF	1/31/08	1,429.95	0.00	0.00	202.58	143.00	345.58	1,084.37	S/L	10.0
379	TRASH PUMPS	2/22/08	1,025.00	0.00	0.00	136.67	102.50	239.17	785.83	S/L	10.0
392	PRESSURE WASHER	5/16/08	448.96	0.00	0.00	48.64	44.90	93.54	355.42	S/L	10.0
410	M-40 AIR MONITOR	6/11/09	1,214.00	0.00	0.00	10.12	121.40	131.52	1,082.48	S/L	10.0
	232GENERAL EQUIPMENT		508,281.02	0.00	0.00	252,108.62	37,048.63	289,157.25	219,123.77		
Group: 233OFFICE FURN, FIXT, EQP											
13	OFFICE FURN, FIXT, EQUIP 198	1/01/67	39,152.56	0.00	0.00	39,152.56	0.00	39,152.56	0.00	S/L	10.0
60	OFFICE FURN, FIXT, EQUIP 198	1/01/88	28,141.75	0.00	0.00	28,141.75	0.00	28,141.75	0.00	S/L	10.0
65	OFFICE FURN, FIXT, EQUIP 198	1/01/89	1,724.50	0.00	0.00	1,724.50	0.00	1,724.50	0.00	S/L	10.0
69	OFFICE FURN, FIXT, EQUIP 199	1/01/90	750.01	0.00	0.00	750.01	0.00	750.01	0.00	S/L	10.0
74	OFFICE FURN, FIXT, EQUIP 199	1/01/91	5,932.41	0.00	0.00	5,932.41	0.00	5,932.41	0.00	S/L	10.0
79	OFFICE FURN, FIXT, EQUIP 199	1/01/92	4,256.27	0.00	0.00	4,256.27	0.00	4,256.27	0.00	S/L	10.0
83	OFFICE FURN, FIXT, EQUIP 199	1/01/93	966.94	0.00	0.00	966.94	0.00	966.94	0.00	S/L	10.0
90	OFFICE FURN, FIXT, EQUIP 199	1/01/94	2,682.37	0.00	0.00	2,682.37	0.00	2,682.37	0.00	S/L	10.0
97	OFFICE FURN, FIXT, EQUIP 199	1/01/95	19,607.91	0.00	0.00	19,607.91	0.00	19,607.91	0.00	S/L	10.0
110	OFFICE FURN, FIXT, EQUIP 199	1/01/96	5,944.28	0.00	0.00	5,944.28	0.00	5,944.28	0.00	S/L	10.0
119	OFFICE FURN, FIXT, EQUIP 199	1/01/97	7,557.69	0.00	0.00	7,557.69	0.00	7,557.69	0.00	S/L	10.0
134	1/2 SHARP FAX MACHINE (COR	3/31/98	349.50	0.00	0.00	349.50	0.00	349.50	0.00	S/L	10.0
137	SOLLY OFFICE	8/31/98	302.05	0.00	0.00	302.05	0.00	302.05	0.00	S/L	10.0
138	SOLLY OFFICE	8/31/98	1,013.40	0.00	0.00	1,013.40	0.00	1,013.40	0.00	S/L	10.0
139	SOLLY OFFICE	10/31/98	610.50	0.00	0.00	610.50	0.00	610.50	0.00	S/L	10.0
141	HAYS FURNITURE	11/30/98	137.46	0.00	0.00	137.46	0.00	137.46	0.00	S/L	10.0
142	EMPLOYEE EXPENSES	11/30/98	94.87	0.00	0.00	94.87	0.00	94.87	0.00	S/L	10.0
144	SOLLY OFFICE	12/31/98	246.00	0.00	0.00	246.00	0.00	246.00	0.00	S/L	10.0
145	SOLLY OFFICE	12/31/98	395.65	0.00	0.00	395.65	0.00	395.65	0.00	S/L	10.0
146	SOLLY OFFICE	12/31/98	403.30	0.00	0.00	403.30	0.00	403.30	0.00	S/L	10.0
147	SOLLY OFFICE	12/31/98	388.90	0.00	0.00	388.90	0.00	388.90	0.00	S/L	10.0
160	BILL BELILES	1/31/99	456.50	0.00	0.00	456.50	0.00	456.50	0.00	S/L	10.0
179	FURN, FIX, EQUIP-2000	1/01/00	431.00	0.00	0.00	409.45	21.55	431.00	0.00	S/L	10.0
193	FURN.,FIX.,EQUIP.-2001	1/01/01	106.50	0.00	0.00	90.53	10.65	101.18	5.32	S/L	10.0
209	FURN, FIX & EQUIP-2002	1/01/02	3,531.78	0.00	0.00	2,648.85	353.18	3,002.03	529.75	S/L	10.0
251	A/R Collections Telephone System	4/13/04	1,449.50	0.00	0.00	760.99	144.95	905.94	543.56	S/L	10.0
257	4-Ton Air Conditioner	5/13/04	873.36	0.00	0.00	451.26	87.34	538.60	334.76	S/L	10.0
264	HON RIGHT PEDESTAL WOOD I	8/25/04	334.00	0.00	0.00	161.43	33.40	194.83	139.17	S/L	10.0
265	GLOBE SIDE CHAIR-GRAY	8/26/04	40.00	0.00	0.00	19.33	4.00	23.33	16.67	S/L	10.0
268	ULTIMAIL 60 MAIL MACHINE	10/25/04	1,650.00	0.00	0.00	1,540.00	110.00	1,650.00	0.00	S/L	5.0
278	SECURITY CAMERA & RECORI	3/15/05	443.70	0.00	0.00	384.54	59.16	443.70	0.00	S/L	5.0
321	10 Ton Luxaire A/C Unit	5/31/06	1,741.00	0.00	0.00	536.81	174.10	710.91	1,030.09	S/L	10.0
365	PANASONIC PHONE SYSTEM	9/30/07	22,474.30	0.00	0.00	3,933.00	2,247.43	6,180.43	16,293.87	S/L	10.0
376	CREDENZA & CHAIR MATS	1/23/08	349.49	0.00	0.00	49.51	34.95	84.46	265.03	S/L	10.0

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Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 233OFFICE FURN, FIXT, EQP (continued)											
382	OFFICE CHAIRS & TABLES	3/03/08	500.00	0.00	0.00	66.67	50.00	116.67	383.33	S/L	10.0
385	HP LASERJET PRINTER	4/01/08	200.00	0.00	0.00	50.00	40.00	90.00	110.00	S/L	5.0
391	2 OFFICE CHAIRS	5/01/08	55.00	0.00	0.00	6.42	5.50	11.92	43.08	S/L	10.0
411	HON OFFICE DESK CHAIR	9/12/08	50.00	0.00	0.00	4.17	5.00	9.17	40.83	S/L	10.0
	233OFFICE FURN, FIXT, EQP		155,344.45 ✓	0.00	0.00	132,227.78 ✓	3,381.21 ✓	135,608.99	19,735.46		
Group: 234TWO-WAY RADIO EQUIPMNT											
223	Radio Equipment-2003	1/01/03	10,603.56	0.00	0.00	10,603.56	0.00	10,603.56	0.00	S/L	5.0
364	DATA CONNECTS FOR REMOTI	9/26/07	1,271.91	0.00	0.00	222.58	127.19	349.77	922.14	S/L	10.0
	234TWO-WAY RADIO EQUIPMNT		11,875.47 ✓	0.00	0.00	10,826.14 ✓	127.19 ✓	10,953.33	922.14		
Group: 235COMPUTER EQUIPMENT											
61	COMPUTER EQUIPMENT 1988 /	1/01/88	4,555.21	0.00	0.00	4,555.21	0.00	4,555.21	0.00	S/L	5.0
66	COMPUTER EQUIPMENT 1989	1/01/89	3,110.52	0.00	0.00	3,110.52	0.00	3,110.52	0.00	S/L	5.0
70	COMPUTER EQUIPMENT 1990	1/01/90	684.38	0.00	0.00	684.38	0.00	684.38	0.00	S/L	5.0
75	COMPUTER EQUIPMENT 1991	1/01/91	793.70	0.00	0.00	793.70	0.00	793.70	0.00	S/L	5.0
80	COMPUTER EQUIPMENT 1992	1/01/92	2,296.62	0.00	0.00	2,296.62	0.00	2,296.62	0.00	S/L	5.0
84	COMPUTER EQUIPMENT 1993	1/01/93	24,339.00	0.00	0.00	24,339.00	0.00	24,339.00	0.00	S/L	5.0
91	COMPUTER EQUIPMENT 1994	1/01/94	2,862.40	0.00	0.00	2,862.40	0.00	2,862.40	0.00	S/L	5.0
98	COMPUTER EQUIPMENT 1995	1/01/95	24,926.35	0.00	0.00	24,926.35	0.00	24,926.35	0.00	S/L	5.0
111	COMPUTER EQUIPMENT 1996	1/01/96	15,191.76	0.00	0.00	15,191.76	0.00	15,191.76	0.00	S/L	5.0
120	COMPUTER EQUIPMENT 1997	1/01/97	4,173.32	0.00	0.00	4,173.32	0.00	4,173.32	0.00	S/L	5.0
122	1/2 GATEWAY2000 G6-233 COM	2/28/97	1,510.50	0.00	0.00	1,510.50	0.00	1,510.50	0.00	S/L	5.0
126	1/2 OKIDATA OL810 PRINTER	9/30/97	371.78	0.00	0.00	371.78	0.00	371.78	0.00	S/L	5.0
129	1/2 LAPTOP G5-166SE (GATEWA	11/30/97	774.50	0.00	0.00	774.50	0.00	774.50	0.00	S/L	5.0
135	1/2 AUTOCAD UPGRADE	3/31/98	177.17	0.00	0.00	177.17	0.00	177.17	0.00	S/L	5.0
140	CORNERSTONE INFORMATION	10/31/98	6,423.75	0.00	0.00	6,423.75	0.00	6,423.75	0.00	S/L	5.0
143	WAL-MART #653	11/30/98	379.29	0.00	0.00	379.29	0.00	379.29	0.00	S/L	5.0
148	1/2 1ST PAYMENT HARDWARE	12/31/98	20,078.75	0.00	0.00	20,078.75	0.00	20,078.75	0.00	S/L	5.0
149	GATE 2000	12/31/98	1,013.50	0.00	0.00	1,013.50	0.00	1,013.50	0.00	S/L	5.0
150	UNITED SYSTEMS & SOFTWARE	12/31/98	20,078.75	0.00	0.00	20,078.75	0.00	20,078.75	0.00	S/L	5.0
159	GEOGRAPHICAL INFORMATION	1/01/99	42,806.91	0.00	0.00	37,456.02	3,567.24	41,023.26	1,783.65	S/L	12.0
161	VISA	1/31/99	317.99	0.00	0.00	317.99	0.00	317.99	0.00	S/L	5.0
180	COMPUTER EQUIPMENT 2000	1/01/00	1,813.00	0.00	0.00	1,813.00	0.00	1,813.00	0.00	S/L	5.0
194	COMPUTER EQUIPMENT 2001	1/01/01	10,783.70	0.00	0.00	10,783.70	0.00	10,783.70	0.00	S/L	5.0
195	MAPSYNC GEOGRAPHICAL INI	1/01/01	27,387.45	0.00	0.00	19,399.46	2,282.29	21,681.75	5,705.70	S/L	12.0
200	Dell Dimension 4300 Series	9/24/01	1,018.00	0.00	0.00	1,018.00	0.00	1,018.00	0.00	S/L	5.0
210	Computer Equipment	1/01/02	7,114.95	0.00	0.00	7,114.95	0.00	7,114.95	0.00	S/L	5.0
211	Dell Dimension 4400 Series	1/17/02	701.50	0.00	0.00	701.50	0.00	701.50	0.00	S/L	5.0
224	Computer Equipment-2003	1/01/03	5,409.08	0.00	0.00	5,409.08	0.00	5,409.08	0.00	S/L	5.0
225	GIS-2003 Additions	1/01/03	4,677.83	0.00	0.00	3,040.57	467.78	3,508.35	1,169.48	S/L	10.0
226	Computer Equipment-Capital Lease	1/28/03	61,765.50	0.00	0.00	61,765.50	0.00	61,765.50	0.00	S/L	5.0
233	Itha Receipt Printer-2364685	8/21/03	287.00	0.00	0.00	287.00	0.00	287.00	0.00	S/L	5.0
234	Powerware Online Battery UPS	8/29/03	873.21	0.00	0.00	873.21	0.00	873.21	0.00	S/L	5.0
235	Autocad 2004 Upgrade Software	10/27/03	478.40	0.00	0.00	478.40	0.00	478.40	0.00	S/L	5.0
236	Arview Upgrade Software	11/14/03	369.50	0.00	0.00	369.50	0.00	369.50	0.00	S/L	5.0

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Group: 235COMPUTER EQUIPMENT (continued)											
243	GIS-2004 Additions	1/01/04	4,076.70	0.00	0.00	4,076.70	0.00	4,076.70	0.00	S/L	5.0
246	Geni 3860D Printer	2/10/04	942.50	0.00	0.00	942.50	0.00	942.50	0.00	S/L	5.0
248	Microsoft Office 2000 Software Lic	3/31/04	1,523.50	0.00	0.00	1,523.50	0.00	1,523.50	0.00	S/L	5.0
249	Autocad 2005 Software License	4/12/04	2,499.00	0.00	0.00	2,499.00	0.00	2,499.00	0.00	S/L	5.0
252	Okidata B4300N Printer - 6241790	4/20/04	287.50	0.00	0.00	287.50	0.00	287.50	0.00	S/L	5.0
253	Dell 4600 Pentium 4 Personal Com	4/25/04	697.50	0.00	0.00	697.50	0.00	697.50	0.00	S/L	5.0
255	Dell 2200MP Powerpoint Projector	5/04/04	486.75	0.00	0.00	486.75	0.00	486.75	0.00	S/L	5.0
262	SONY TAPE DRIVE	7/16/04	281.81	0.00	0.00	277.11	4.70	281.81	0.00	S/L	5.0
263	US ROBOTICS FAX/MODEM	7/16/04	35.65	0.00	0.00	35.65	0.00	35.65	0.00	S/L	5.0
266	(2) DELL DIMENSION 2400 PC'S	9/16/04	1,202.33	0.00	0.00	1,142.23	60.10	1,202.33	0.00	S/L	5.0
269	OKIDATA B4250 PRINTER	10/25/04	130.00	0.00	0.00	121.33	8.67	130.00	0.00	S/L	5.0
275	GIS Additions - 2005	1/01/05	4,102.83	0.00	0.00	3,692.56	410.27	4,102.83	0.00	S/L	5.0
276	(2) DELL DIMENSION 3000 PC'S	2/15/05	1,087.50	0.00	0.00	960.63	126.87	1,087.50	0.00	S/L	5.0
290	Dell Dimension 3000	9/15/05	452.50	0.00	0.00	346.92	90.50	437.42	15.08	S/L	5.0
297	Dell 670 GIS Workstation	10/17/05	2,143.63	0.00	0.00	1,572.01	428.73	2,000.74	142.89	S/L	5.0
298	(2) Dell Dimension 3000 PC's	10/17/05	906.30	0.00	0.00	664.62	181.26	845.88	60.42	S/L	5.0
303	GIS Additions - 2006	1/01/06	2,152.12	0.00	0.00	1,506.47	430.42	1,936.89	215.23	S/L	5.0
312	(2) Dell Optiplex 210L PC's	5/15/06	672.50	0.00	0.00	425.92	134.50	560.42	112.08	S/L	5.0
313	Dell Optiplex 210L	5/15/06	383.50	0.00	0.00	242.88	76.70	319.58	63.92	S/L	5.0
314	Dell Optiplex 210L	5/15/06	294.00	0.00	0.00	186.20	58.80	245.00	49.00	S/L	5.0
315	(5) Dell Optiplex GX620 PC's	5/15/06	2,256.42	0.00	0.00	1,429.05	451.28	1,880.33	376.09	S/L	5.0
338	GIS ADDITIONS - 2007	1/01/07	4,149.06	0.00	0.00	2,074.53	829.81	2,904.34	1,244.72	S/L	5.0
344	TRIMBLE HANDHELD GPS	3/13/07	5,363.19	0.00	0.00	2,502.83	1,072.64	3,575.47	1,787.72	S/L	5.0
367	DELL OPTIPLEX 320 PC	10/16/07	1,277.00	0.00	0.00	425.67	255.40	681.07	595.93	S/L	5.0
374	GIS ADDITIONS - 2008	1/01/08	12,588.54	0.00	0.00	3,776.56	2,517.71	6,294.27	6,294.27	S/L	5.0
387	DELL OPTI 330 PC	4/15/08	424.68	0.00	0.00	106.17	84.94	191.11	233.57	S/L	5.0
412	GIS ADDITIONS - 2009	1/01/09	14,133.59	0.00	0.00	1,413.36	2,826.72	4,240.08	9,893.51	S/L	5.0
413	AUTOCAD LEGACY 2010	5/26/09	1,757.64	0.00	0.00	29.29	351.53	380.82	1,376.82	S/L	5.0
414	2 DELL OPTIPLEX 360 PCS	6/25/09	670.00	0.00	0.00	0.00	134.00	134.00	536.00	S/L	5.0
235COMPUTER EQUIPMENT			<u>366,523.51</u>	<u>0.00</u>	<u>0.00</u>	<u>318,014.57</u>	<u>16,852.86</u>	<u>334,867.43</u>	<u>31,656.08</u>		
Group: 236PEMBROKE DIST. MAINS-S											
1	SEWER MAINS & LATERALS -20	9/01/99	75,656.42	0.00	0.00	29,758.22	3,026.26	32,784.48	42,871.94	S/L	25.0
236PEMBROKE DIST. MAINS-S			<u>75,656.42</u>	<u>0.00</u>	<u>0.00</u>	<u>29,758.22</u>	<u>3,026.26</u>	<u>32,784.48</u>	<u>42,871.94</u>		
Group: 237PEMBROKE SEWER PUMP ST											
2	BAPTIST TOWN	9/01/99	20,000.00	0.00	0.00	19,666.67	333.33	20,000.00	0.00	S/L	10.0
3	WEBB FARM	9/01/99	20,000.00	0.00	0.00	19,666.67	333.33	20,000.00	0.00	S/L	10.0
4	HAILES AVENUE	9/01/99	20,000.00	0.00	0.00	19,666.67	333.33	20,000.00	0.00	S/L	10.0
5	MAINT STREET	9/01/99	40,000.00	0.00	0.00	39,333.33	666.67	40,000.00	0.00	S/L	10.0
6	SEWER PUMP	9/01/99	6,691.93	0.00	0.00	3,290.23	334.60	3,624.83	3,067.10	S/L	20.0
7	MAIN ST PUMP STATION	4/01/01	11,513.63	0.00	0.00	9,498.72	1,151.36	10,650.08	863.55	S/L	10.0
8	Pump Rebuild-Lift Station	2/27/02	1,407.93	0.00	0.00	1,032.46	140.79	1,173.25	234.68	S/L	10.0
9	Hop Elec Motor - 2003	3/06/03	3,963.54	0.00	0.00	1,255.14	198.18	1,453.32	2,510.22	S/L	20.0
10	OVERHAUL ABS ELECTRIC MC	1/07/05	1,273.29	0.00	0.00	1,145.97	127.32	1,273.29	0.00	S/L	5.0

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Group: 237PEMBROKE SEWER PUMP ST (continued)											
	237PEMBROKE SEWER PUMP ST		124,850.32	0.00	0.00	114,555.86	3,618.91	118,174.77	6,675.55		
Group: 238CROFTON LAND											
1	LAND	7/17/00	53,393.58	0.00	0.00	0.00	0.00	0.00	53,393.58	Memo	0.0
	238CROFTON LAND		53,393.58	0.00	0.00	0.00	0.00	0.00	53,393.58		
Group: 239CROFTON SEWER PUMP ST											
2	STRUCTURE IMPROVEMENTS	7/17/00	179,581.70	0.00	0.00	133,439.17	14,965.14	148,404.31	31,177.39	S/L	12.0
3	STRUCTURE IMPROVEMENTS	7/17/00	7,358.25	0.00	0.00	5,047.01	566.02	5,613.03	1,745.22	S/L	13.0
7	Trans Ut/Level Sensor-Pump Statio	10/01/01	1,859.19	0.00	0.00	1,440.88	185.92	1,626.80	232.39	S/L	10.0
8	Recorder-Pump Station	10/01/01	1,235.30	0.00	0.00	957.36	123.53	1,080.89	154.41	S/L	10.0
9	Flyght Pump-DS Pump Station	4/01/02	4,489.00	0.00	0.00	3,254.53	448.90	3,703.43	785.57	S/L	10.0
10	Flyght Pump-Pump Station	5/01/02	4,489.00	0.00	0.00	3,217.12	448.90	3,666.02	822.98	S/L	10.0
11	Equipment-Water Plant	6/10/02	2,856.77	0.00	0.00	2,023.57	285.68	2,309.25	547.52	S/L	10.0
13	INSTALL FLUME & FLOW METI	8/28/06	4,380.00	0.00	0.00	620.50	219.00	839.50	3,540.50	S/L	20.0
14	REBUILD RELIANCE AERATOR	3/26/07	1,273.23	0.00	0.00	286.47	127.32	413.79	859.44	S/L	10.0
	239CROFTON SEWER PUMP ST		207,522.44	0.00	0.00	150,286.61	17,370.41	167,657.02	39,865.42		
Group: 240CROFTON DIST MAINS											
4	DISTRIBUTION MAIN & ACCES	7/17/00	522,099.91	0.00	0.00	522,099.91	0.00	522,099.91	0.00	S/L	8.0
5	DISTRIBUTION MAIN & ACCES	7/17/00	18,431.49	0.00	0.00	18,431.49	0.00	18,431.49	0.00	S/L	8.0
6	CONSTRUCTION IN PROGRESS	7/17/00	415,643.32	0.00	0.00	20,782.16	10,391.08	31,173.24	384,470.08	S/L	40.0
	240CROFTON DIST MAINS		956,174.72	0.00	0.00	561,313.56	10,391.08	571,704.64	384,470.08		
Group: 324SEWER PUMP STATION-OG											
1	SEWER PUMPING STATIONS	6/02/08	378,165.00	0.00	0.00	20,483.94	18,908.25	39,392.19	338,772.81	S/L	20.0
2	EMERGENCY GENERATOR	6/02/08	59,784.00	0.00	0.00	3,238.30	2,989.20	6,227.50	53,556.50	S/L	20.0
3	6 GRINDER PUMPS	6/02/08	4,512.00	0.00	0.00	488.80	451.20	940.00	3,572.00	S/L	10.0
4	3 SEWER PUMPS	6/02/08	6,131.00	0.00	0.00	664.19	613.10	1,277.29	4,853.71	S/L	10.0
20	60 LOCKS	6/11/08	396.00	0.00	0.00	42.90	39.60	82.50	313.50	S/L	10.0
23	PUMP STATION #1 DISCHARGE	7/03/08	609.63	0.00	0.00	60.96	60.96	121.92	487.71	S/L	10.0
24	AMPG PUMP	12/02/08	1,475.00	0.00	0.00	86.04	147.50	233.54	1,241.46	S/L	10.0
25	WOODARD #5 - NEW STARTER:	3/26/09	2,160.17	0.00	0.00	54.00	216.02	270.02	1,890.15	S/L	10.0
26	WOODARD #5 - CONTACTORS	4/30/09	1,607.51	0.00	0.00	26.79	160.75	187.54	1,419.97	S/L	10.0
	324SEWER PUMP STATION-OG		454,840.31	0.00	0.00	25,145.92	23,586.58	48,732.50	406,107.81		
Group: 325SEWER MAINS&LATS-OG											
5	SEWER MAINS & LATERALS - 2	6/02/08	4,473,182.00	0.00	0.00	96,918.94	89,463.64	186,382.58	4,286,799.42	S/L	50.0
21	SEWER MAINS & LATERALS - 2	6/13/08	1,558.76	0.00	0.00	33.78	31.18	64.96	1,493.80	S/L	50.0
22	SEWER MAINS & LATERALS - 2	1/01/09	10,760.93	0.00	0.00	107.61	215.22	322.83	10,438.10	S/L	50.0

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Group: 325SEWER MAINS&LATS-OG (continued)											
	325SEWER MAINS&LATS-OG		4,485,501.69	0.00	0.00	97,060.33	89,710.04	186,770.37	4,298,731.32		
Group: 327STRUCTURES- OG											
6	WASTEWATER TREATMENT PI	6/02/08	1,943,285.00	0.00	0.00	70,174.18	64,776.17	134,950.35	1,808,334.65	S/L	30.0
7	PUMP STORAGE BUILDING	6/02/08	5,589.00	0.00	0.00	201.83	186.30	388.13	5,200.87	S/L	30.0
8	WAREHOUSE	6/02/08	8,707.00	0.00	0.00	314.42	290.23	604.65	8,102.35	S/L	30.0
9	WALL HEATER	6/02/08	1,319.00	0.00	0.00	142.89	131.90	274.79	1,044.21	S/L	10.0
10	AUTOMATIC TRANSFER SWITC	6/02/08	14,088.00	0.00	0.00	1,526.20	1,408.80	2,935.00	11,153.00	S/L	10.0
11	RAS PUMP	6/02/08	4,862.00	0.00	0.00	526.72	486.20	1,012.92	3,849.08	S/L	10.0
27	REPLACE SLUDGE PUMP	10/13/08	2,882.10	0.00	0.00	108.08	144.10	252.18	2,629.92	S/L	20.0
28	ENCLOSE EFFLUENT WATER S	12/31/08	2,000.00	0.00	0.00	50.00	100.00	150.00	1,850.00	S/L	20.0
	327STRUCTURES- OG		1,982,732.10	0.00	0.00	73,044.32	67,523.70	140,568.02	1,842,164.08		
Group: 330TRANSPORT EQUIP-OG											
12	2006 FORD F350 TRUCK	6/02/08	26,127.00	0.00	0.00	2,830.43	2,612.70	5,443.13	20,683.87	S/L	10.0
13	INTL VAC CON TRUCK	6/02/08	47,852.00	0.00	0.00	5,183.97	4,785.20	9,969.17	37,882.83	S/L	10.0
	330TRANSPORT EQUIP-OG		73,979.00	0.00	0.00	8,014.40	7,397.90	15,412.30	58,566.70		
Group: 332GENERAL EQUIP-OG											
14	SKID LOADER	6/02/08	5,000.00	0.00	0.00	541.67	500.00	1,041.67	3,958.33	S/L	10.0
15	LIFT CRANE	6/02/08	1,500.00	0.00	0.00	162.50	150.00	312.50	1,187.50	S/L	10.0
16	CHEMICAL SCALES	6/02/08	1,000.00	0.00	0.00	108.33	100.00	208.33	791.67	S/L	10.0
17	SEWER EQUIPMENT	6/02/08	5,659.00	0.00	0.00	613.06	565.90	1,178.96	4,480.04	S/L	10.0
18	3 KENWOOD TWO-WAY RADIO	6/03/08	1,962.72	0.00	0.00	212.63	196.27	408.90	1,553.82	S/L	10.0
19	SIGNAGE	6/05/08	572.50	0.00	0.00	62.02	57.25	119.27	453.23	S/L	10.0
	332GENERAL EQUIP-OG		15,694.22	0.00	0.00	1,700.21	1,569.42	3,269.63	12,424.59		
Group: 333OFFICE FURN, FIXT, EQP											
30	PANASONIC PHONE SYSTEM &	7/01/08	8,678.50	0.00	0.00	867.85	867.85	1,735.70	6,942.80	S/L	10.0
	333OFFICE FURN, FIXT, EQP		8,678.50	0.00	0.00	867.85	867.85	1,735.70	6,942.80		
	Grand Total		140953264.88	0.00	0.00	49,967,247.30	3,121,344.98	53,088,592.28	87,864,672.60		

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

PROPOSED ADJUSTMENT OF THE)
WHOLESALE SERVICE RATES OF	) CASE NO.
HOPKINSVILLE WATER ENVIRONMENT	) 2009-00373
AUTHORITY)

DIRECT TESTIMONY OF BRENT A. TIPPEY, P.E.

BEFORE THE KENTUCKY PUBLIC SERVICE COMMISSION

**RE: HOPKINSVILLE WATER ENVIRONMENT AUTHORITY
CASE NO. 2009-00373**

DIRECT TESTIMONY OF BRENT A. TIPPEY, P.E.

QUALIFICATIONS

1. Q. Please state your name and address.

A. My name is Brent A. Tippey, P.E.. My business address is 2517 Sir Barton Way, Lexington, KY, 40509.

2. Q. By whom are you employed?

A. I am employed by HDR Engineering.

3. Q. What is your position with HDR Engineering and briefly state your general responsibilities and duties?

A. I am a Vice-President and water operations section manager for Kentucky, Ohio and Tennessee. In that role, I'm directly responsible for planning, design construction and administrative aspects of projects of all types for public and private clients in those states. In addition, I have experience in system planning activities such as preparing rate studies, hydraulic models, facility plans, master plans and sale of asset documents.

4. Q. What is your educational and professional background?

A. I have a Bachelor of Science Degree in Civil Engineering from the University of Kentucky and am a registered professional engineer in Kentucky, Ohio and West

Virginia . I have been in consulting for 18 years and have worked with over 40 communities on improving their water treatment and distribution systems as well as helping with various operational and management issues. My experience in rate studies includes evaluations for the Hardin County Water District No. 1, Shelbyville Water and Sewer Commission, City of Ashland, City of Elizabethtown, the City of Williamstown, the City of Williamsburg, Western Fleming Water District and the Lincoln Trail Regional Water Commission (LTRWC). Other relevant experience includes valuation studies for the City of Newport and for LTRWC on the Fort Knox water system.

5. Q. Identify some of the rate studies that have you performed which required PSC review and approval.

A. The most recent rate studies that I have produced include the Ashland Water Rate Study (2008), Williamstown Water Rate Study (2007) and Hardin County Water District No. 1 (2006). Each of these utilities revised their retail and wholesale tariffs. The revision of the wholesale tariffs resulted in PSC involvement. None of these cases resulted in a full hearing as the final wholesale rate adjustments were settled through negotiation prior to arriving at the hearing stage.

6. Q. Would you please describe your professional affiliations?

A. I am a member of the Kentucky-Tennessee Section of the American Water Works Association (AWWA) and the Kentucky Society of Professional Engineers (KSPE). I am currently on the Board of Directors for the AWWA section and have served on various committees and held multiple leadership positions for KSPE.

COST OF SERVICE ALLOCATION

7. Q. What is the purpose of your testimony in this proceeding?
- A. My testimony is provided in support of the rate adjustment proposed by Hopkinsville Water Environment Authority (HWEA). I produced a cost of service study which included the proportionate allocation of expenses, determination of revenue requirements and proposed rate adjustment. One finding of this study was that a rate increase of up to 90% on the wholesale customer is justifiable based on the costs incurred to provide service to said customer.
8. Q. Have you prepared a Cost-of-Service study in support of the proposed tariff adjustment and has it been submitted to the PSC.
- A. Yes. The Cost-of-Service study has been previously submitted. In addition, a brief study amendment has also been submitted to correct a data error.
9. Q. Did the data error affect the findings of the submitted study?
- A. It did not. The data in question was the water sales of the Hopkinsville Division. I originally used wholesale sales data off HWEA's monthly operating reports from the WTP. This turned out to be the wrong source. The wholesale data was corrected early in the study review, but the error had an impact on the retail sales data since HWEA tracked wholesale and retail sales as one volume. Therefore, the study prior to being amended, reflected the correct wholesale information but slightly lower retail sales than actually occurred. This didn't impact the study because the study (before amendment) indicated lost water to be approximately 19.4%. After the increase in retail sales (the amendment) was included, the lost water was reduced to 17.8%. The PSC considers anything above 15% lost water to be excessive and

allocated to HWEA. Therefore, the volume in question (1.6% of usage) was already attributed to HWEA retail customers under the original study and remained attributed to them under the amended conditions. The amendment was prepared simply to provide correct data to HWEA and the PSC.

10. Q. Briefly describe the purpose of your cost allocation study.

A. The purpose of the study was to identify the HWEA cost-of-service for providing potable service to its various customer classes during the test year of July 1, 2008 through June 30, 2009. This would be done through proper allocation of utility expenses such as operations and maintenance costs, depreciation, debt service, etc. to their appropriate cost function. Once allocated by function, the costs were then redistributed by customer class to obtain a cost-of-service by function and class. Once the cost-of-service was determined for each customer classification, this value would be compared against the revenue generated from water sales to that customer classification to identify if a rate adjustment was needed to meet the revenue requirements. This comparison of cost-of-service against water sales revenues is also performed for the water utility as a whole.

11. Q. Please describe the method of cost allocation that was used in your study.

A. Our cost-of-service study utilized the base-extra capacity method as described in AWWA *Principles of Water Rates, Fees and Charges* Manual M1 (Fifth Edition). We have previously used this methodology in rate studies, some of which have been reviewed by the PSC. This method is recognized as an excellent way to allocate the utility expenses to appropriate customer classifications in proportion to the benefit derived from the expense.

The base-extra capacity method separates expenses into four basic cost functions.

These are base costs, extra capacity costs, customer costs and fire protection costs. Base and extra capacity costs are related to the demand characteristics of the water system. Base costs include operations, maintenance and capital costs incurred providing service under a constant, average day demand. The extra capacity costs are similar type expenses incurred meeting the demand of the system on days of greater than average use. This functional classification is further divided into costs associated with meeting the maximum day, maximum hour and fire demand.

Customer costs are those which are directly related with serving the customers such as billing or meter reading. In addition, costs related to meters, services and administrative functions are also included in this category. This category is typically related to expenses that are outside of the production and transmission aspects of the system.

The final cost component is fire protection costs. These costs are directly related to public or private fire suppression requirements and can impact storage or distribution facilities in addition to fire hydrants, etc.

In the study, all expenses indicated in the audits or trial balance sheets were allocated to one or more of these functional classifications. Ten (10) different allocation methods were used to classify the function under which these costs were generated. Each of these methods is described in the Schedule C support documentation found in Appendix E of the report. Likewise, Section 2 of the study provides a detailed description of the allocation specifics and should be considered part of my direct testimony.

The results of the allocation of expenses by functional classification are shown in Table 2-2 of the report.

In addition to the test year cost of service by cost function, the PSC will allow for the inclusion in the revenue requirements of known and measurable expenses that are absent or can be documented to be higher than the test year value. HWEA has identified three adjustments to the FY 2009 utility expense data as described below and shown in Table 2-3 of the study.

- Adjusted Depreciation- Adjustment of the depreciation values for assets put into service during FY 2009.
- Three Year Average for Debt Service Expenses – Adjustment of the FY 2009 expenses for capital debt service and related coverage to reflect increases/decreases that will be incurred for the next three years based on amortization schedules provided by HWEA.
- Removal of Benefits for Crofton and Pembroke Labor – Adjustment to audited expense value for Benefits to remove the benefits paid to labor that was performed on the Crofton or Pembroke systems.

The addition of the test-year adjustments results in an adjusted test year cost-of service amount as shown in Table 2-3 of the study.

The second stage in the expense allocation process is between customer classes. This allocation procedure is detailed in Schedule B (and related support documentation) of Appendix E in the rate study. The purpose of this allocation is to identify the revenue requirements of each customer class in order develop a rate schedule that enables each group be self-sustaining.

HWEA is organized with three divisions (Hopkinsville, Crofton, Pembroke). The Crofton and Pembroke divisions are smaller communities near Hopkinsville that have transferred system operations and ownership to HWEA. Revenues and expenses generated by the Crofton and Pembroke divisions are tracked separately from the Hopkinsville Division as shown on the audit. For this study, all revenues

and expenses from Crofton or Pembroke have been excluded. The only HWEA wholesale customer is Christian County Water District (CCWD). CCWD purchases at 13 locations surrounding the entire perimeter of the Hopkinsville Division

The distribution of costs to customer classes is performed in a manner similar to that done for the base/extra capacity allocation. The key distribution factor is the determination of which customer classification derives the benefit from the expense. This is generally related to volume used by each classification under different conditions. One notable exception is the transmission and distribution system expenses which are allocated among customer classes using an “inch-miles” methodology to identify the portion of the system used by a wholesale customer. The methodology for allocation of each functional expense to a customer class expenses is provided in Schedule B and the Schedule B support documentation of Appendix E. A summary of the sales volumes used by each class is provided below.

- Retail Customers –The FY 2009 average retail usage (includes sales to Hopkinsville, Crofton & Pembroke Divisions along with non-sales usage such as flushing, HWEA facilities and unaccounted for water above 15%, etc.), is 3,906,370 gallons and the max day is 5,519,000 gallons.
- Wholesale Customers The FY 2009 average day usage is 1,178,627 gallons. The max day value is based on the average daily production in the maximum sales month. In FY 2009, the max day is 1,477,000 gallons
- Fire Protection – HWEA currently has an annual fire service tariff based on the hydrant size rather than flow data.

The allocation of functional expenses into the appropriate customer class provides a cost-of-service or “revenue requirement” by customer class. A

summary of this information is provided in Table 3-2 of the study.

12. Q. Please describe the wholesale rate increase design methodology that was used.

A. The cost-of-service for each of the customer classification or “revenue requirements” were identified in the study as previously described. As detailed in Schedule A of Appendix E of the Cost-of-Service Study, the total adjusted test year cost of providing wholesale service to Christian County Water District is \$1,511,045. The current revenue generated by CCWD during the test-year was \$792,577. For CCWD to pay its proportionate share of expenses, a 90% rate increase was recommended that would generate an estimated \$713,320. This would place the revenue generated in line with the cost-of-service.

13. Q. Does this conclude your testimony?

A. Yes

VERIFICATION

I, Brent A. Tippey, P.E. after first being duly sworn, hereby verify that the foregoing Direct Testimony is true and correct to the best of my knowledge and belief.



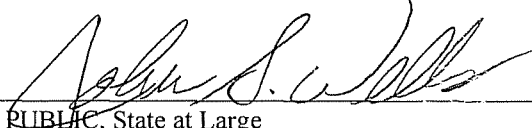
Brent A. Tippey, P.E.

COMMONWEALTH OF KENTUCKY)

) SS

COUNTY OF FAYETTE)

Subscribed, sworn to, and acknowledged before me this 26 day of March, 2010 by Brent A. Tippey, P.E.



NOTARY PUBLIC, State at Large

MY COMMISSION EXPIRES: Aug. 23, 2012