

Crittenden-Livingston Water District

620 East Main Street, Salem, Kentucky 42078

270 – 988 - 2680

August ~~28~~, 2012

RECEIVED

AUG 30 2012

PUBLIC SERVICE
COMMISSION

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

RE: Application for an Adjustment in Rates Pursuant to
the Alternative Rate Filing Procedure for Small Utilities

Crittenden-Livingston Water District (“Crittenden-Livingston”) is submitting its application requesting Commission approval of its increase in water rates pursuant to the Alternative Rate Filing Procedure for Small Utilities (“ARF”). Crittenden-Livingston is requesting Commission to authorize a three-step phase-in of its requested revenue requirement. The first phase will be effective with the date of the Commission Order and the remaining phases will be effective 14 months from the date of the previous increase. Attached is the completed “ARF Application.”

A copy of this application and related filings has been sent to the Office of the Attorney General, State Capitol Building, Suite 118, Frankfort, KY 40601.

Sincerely,



Ronnie Slayden, Superintendent
Crittenden-Livingston Water District

Enclosure

SUBMIT ORIGINAL AND FIVE ADDITIONAL COPIES, UNLESS FILING ELECTRONICALLY

APPLICATION FOR RATE ADJUSTMENT
BEFORE THE PUBLIC SERVICE COMMISSION

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

RECEIVED

AUG 30 2012

PUBLIC SERVICE
COMMISSION

Crittenden-Livingston Water District
(Name of Utility)

620 East Main Street

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

Salem, Kentucky 42078

(Business Mailing Address - City, State, and Zip)

(270) 988 - 2680

(Telephone Number)

BASIC INFORMATION

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

Ronnie Slayden, Superintendent

(Name)

620 East Main Street

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

Salem, Kentucky 42078

(Address - City, State, Zip)

(270) 988 - 2680

(Telephone Number)

slaydenronnie@yahoo.com; ajdossett@tds.net

(Email Address)

(For each statement below, the Applicant should check either "YES" or "NO".)

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

- | | YES | NO |
|---|-------------------------------------|-------------------------------------|
| 4. a. Applicant is a corporation. A certified copy of its articles of incorporation and all amendments are attached to this application or were filed with the Public Service Commission in Case No. _____ | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b. Applicant is a limited liability company. A certified copy of its articles of organization and all amendments are attached to this application or were filed with the Public Service Commission in Case No _____. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c. Applicant is a limited partnership. A certified copy of its limited partnership agreement and all amendments thereto are attached to this application or were filed with the Public Service Commission in Case No _____. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| d. Applicant is a sole proprietorship or partnership. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| e. Applicant is a water district organized pursuant to KRS Chapter 74. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| f. Applicant is a water association organized pursuant to KRS Chapter 273. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5. a. A paper copy of this application has been mailed to Office of Rate Intervention, Office of Attorney General, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601-8204. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b. An electronic copy of this application has been electronically mailed to Office of Rate Intervention, Office of Attorney General at rateintervention@ag.ky.gov. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6. a. Applicant has 20 or fewer customers or is a sewer utility and has mailed written notice of the proposed rate adjustment to each of its customers no later than the date this application was filed with the Public Service Commission. A copy of this notice is attached to this application. (Attach a copy of customer notice.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b. Applicant has more than 20 customers, is not a sewer utility, and has included written notice of the proposed rate adjustment with customer bills that were mailed by the date on which the application was filed. A copy of this notice is attached to this application (Attach a copy of customer notice.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c. Applicant has more than 20 customers, is not a sewer utility, and has made arrangements to publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in its service area, the first publication having been made by the date on which this Application was filed. A copy of this notice is attached to this application. (Attach a copy of customer notice.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7. Applicant requires a rate adjustment for the reasons set forth in the attachment entitled "Reasons for Application." (Attach completed "Reasons for Application" Attachment.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

- | | YES | NO |
|--|-------------------------------------|-------------------------------------|
| 8. Applicant proposes to charge the rates that are set forth in the attachment entitled "Current and Proposed Rates." (Attach completed "Current and Proposed Rates" Attachment.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 9. Applicant proposes to use its annual report for the immediate past year as the test period to determine the reasonableness of its proposed rates. This annual report is for the 12 months ending December 31, <u>2011</u> . | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 10. Applicant has reason to believe that some of the revenue and expense items set forth in its most recent annual report have or will change and proposes to adjust the test period amount of these items to reflect these changes. A statement of the test period amount, expected changes, and reasons for each expected change is set forth in the attachment "Statement of Adjusted Operations." (Attach a completed copy of appropriate "Statement of Adjusted Operations" Attachment and any invoices, letters, contracts, receipts or other documents that support the expected change in costs.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 11. Based upon test period operations, and considering any known and measurable adjustments, Applicant requires additional revenues of \$ <u>343,414</u> and total revenues from service rates of \$ <u>2,352,837</u> . The manner in which these amounts were calculated is set forth in "Revenue Requirement Calculation" Attachment. (Attach a completed "Revenue Requirement Calculation" Attachment.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 12. As of the date of the filing of this application , Applicant had <u>3,398</u> customers. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 13. A billing analysis of Applicant's current and proposed rates is attached to this application. (Attach a completed "Billing Analysis" Attachment.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 14. Applicant's depreciation schedule of utility plant in service is attached. (Attach a schedule that shows per account group: the asset's original cost, accumulated depreciation balance as of the end of the test period, the useful lives assigned to each asset and resulting depreciation expense.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 15. a. Applicant has outstanding evidences of indebtedness, such as mortgage agreements, promissory notes, or bonds. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b. Applicant has attached to this application a copy of each outstanding evidence of indebtedness (e.g., mortgage agreement, promissory note, bond resolution). | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c. Applicant has attached an amortization schedule for each outstanding evidence of indebtedness. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

- | | YES | NO |
|---|-------------------------------------|-------------------------------------|
| 16. a. Applicant is not required to file state and federal tax returns. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b. Applicant is required to file state and federal tax returns | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c. Applicant's most recent state and federal tax returns are attached to this Application. (Attach a copy of returns.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 17. Approximately <u>43.5%</u> (Insert dollar amount or percentage of total utility plant) of Applicant's total utility plant was recovered through the sale of real estate lots or other contributions. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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

Signed Ronnie Slayden
Officer of the Company/Authorized Representative

Title Superintendent

Date 8-28-2012

COMMONWEALTH OF KENTUCKY

COUNTY OF At Large

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

Kimberly Helby-Black

Notary Public

My commission expires: 6-5-2016

LIST OF ATTACHMENTS

(Indicate all documents submitted by checking box)

- Applicant's Articles of Incorporation, Articles of Organization, or Limited Partnership Agreement
- All amendments to Applicant's Articles of Incorporation, Articles of Organization, or Limited Partnership Agreement
- Customer Notice of Proposed Rate Adjustment – **Attachment A**
- "Reasons for Application" – **Attachment B**
- "Current and Proposed Rates" – **Attachment C**
- "Statement of Adjusted Operations" – **Attachment D**
- "Revenue Requirements Calculation" – **Attachment E**
- "Billing Analysis" – **Attachment F**
- Depreciation Schedule – **Attachment G**
- Outstanding Debt Instruments - Bond Resolutions, Mortgages, Promissory Notes) – **Attachment H**
- Outstanding Debt Instruments - Amortization Schedules – **Attachment I**
- State Tax Return
- Federal Tax Return

NOTICE

Notice is hereby given that the Crittenden-Livingston Water District seeks approval by the Public Service Commission, Frankfort, Kentucky, for an adjustment of rates in the total amount of \$343,414 on an annual basis, which is an increase of approximately 17.1 percent. Crittenden-Livingston Water District is proposing to phase in its requested increase in rates in three phases. The initial phase will produce annual operating revenues from water sales of \$2,134,177, an increase in of \$124,345 or an increase of approximately 6.2 percent over normalized revenues from water sales of \$2,009,423. The Phase II rate increase will produce annual operating revenues from water sales of \$2,241,227, an increase in of \$107,050 or an increase of approximately 5.0 percent over normalized revenues from the phase I increase of \$2,134,177. The Phase III rate increase will produce annual operating revenues from water sales of \$2,352,837, an increase in of \$111,610 or an increase of approximately 5.0 percent over normalized revenues from the phase II increase of \$2,241,227. Phase II rates will become effective 14-months from the date that Phase I rates take effect and Phase III rates will become effective 14-months from the date that Phase II rates take effect.

The estimated amount of the total increase per customer class/meter size is:

Meter Size	Total Increase	Percentage
5/8"x3/4"	\$ 249,874	72.762%
1"	6,695	1.950%
2"	15,997	4.658%
Bulk	660	0.192%
Wholesale	70,188	20.438%
Totals	\$ 343,414	100.000%

The comparison of the present and proposed rates of the Crittenden-Livingston Water District is as follows:

<u>5/8 inch Meter:</u>		<u>Current Rates</u>		<u>Proposed Rates – Phase I</u>	
First	2,000	\$16.00	Minimum Bill	\$16.99	Minimum Bill
Next	3,000	9.10	per 1,000 gallons	9.66	per 1,000 gallons
Next	5,000	7.80	per 1,000 gallons	8.28	per 1,000 gallons
All Over	10,000	6.15	per 1,000 gallons	6.53	per 1,000 gallons
<u>1-inch Meter:</u>		<u>Current Rates</u>		<u>Proposed Rates – Phase I</u>	
First	5,000	\$52.40	Minimum Bill	\$55.63	Minimum Bill
Next	5,000	9.10	per 1,000 gallons	9.66	per 1,000 gallons
Next	10,000	7.80	per 1,000 gallons	8.28	per 1,000 gallons
All Over	10,000	6.15	per 1,000 gallons	6.53	per 1,000 gallons

2-inch Meter:

First	20,000	\$136.9	Minimum Bill	\$145.33	Minimum Bill
Next	10,000	7.80	per 1,000 gallons	8.28	per 1,000 gallons
All Over	20,000	6.15	per 1,000 gallons	6.53	per 1,000 gallons
			<u>Current Rates</u>	<u>Proposed Rates – Phase I</u>	
Bulk Sales		\$6.15	per 1,000 gallons	\$6.53	per 1,000 gallons
Wholesale		\$2.20	per 1,000 gallons	\$2.34	per 1,000 gallons

5/8 inch Meter:

		<u>Proposed Rates – Phase I</u>		<u>Proposed Rates – Phase II</u>	
First	2,000	\$16.99	Minimum Bill	\$17.84	Minimum Bill
Next	3,000	9.66	per 1,000 gallons	10.14	per 1,000 gallons
Next	5,000	8.28	per 1,000 gallons	8.69	per 1,000 gallons
All Over	10,000	6.53	per 1,000 gallons	6.86	per 1,000 gallons

1-inch Meter:

First	5,000	\$55.63	Minimum Bill	\$58.40	Minimum Bill
Next	5,000	9.66	per 1,000 gallons	10.14	per 1,000 gallons
Next	10,000	8.28	per 1,000 gallons	8.69	per 1,000 gallons
All Over	10,000	6.53	per 1,000 gallons	6.86	per 1,000 gallons

2-inch Meter:

First	20,000	\$145.33	Minimum Bill	\$152.55	Minimum Bill
Next	10,000	8.28	per 1,000 gallons	8.69	per 1,000 gallons
All Over	20,000	6.53	per 1,000 gallons	6.86	per 1,000 gallons
Bulk Sales		\$6.53	per 1,000 gallons	\$6.86	per 1,000 gallons
Wholesale		\$2.34	per 1,000 gallons	\$2.46	per 1,000 gallons

5/8 inch Meter:

		<u>Proposed Rates – Phase II</u>		<u>Proposed Rates – Phase III</u>	
First	2,000	\$17.84	Minimum Bill	\$18.76	Minimum Bill
Next	3,000	10.14	per 1,000 gallons	10.65	per 1,000 gallons
Next	5,000	8.69	per 1,000 gallons	9.12	per 1,000 gallons
All Over	10,000	6.86	per 1,000 gallons	7.20	per 1,000 gallons

1-inch Meter:

First	5,000	\$58.40	Minimum Bill	\$61.33	Minimum Bill
Next	5,000	10.14	per 1,000 gallons	10.65	per 1,000 gallons
Next	10,000	8.69	per 1,000 gallons	9.12	per 1,000 gallons
All Over	10,000	6.86	per 1,000 gallons	7.20	per 1,000 gallons

2-inch Meter:

First	20,000	\$152.55	Minimum Bill	\$160.18	Minimum Bill
Next	10,000	8.69	per 1,000 gallons	9.12	per 1,000 gallons
All Over	20,000	6.86	per 1,000 gallons	7.20	per 1,000 gallons
Bulk Sales		\$6.86	per 1,000 gallons	\$7.20	per 1,000 gallons
Wholesale		\$2.46	per 1,000 gallons	\$2.58	per 1,000 gallons

IMPACT ON AVERAGE CUSTOMER BILL

Meter Size	Average	Existing	Phase I	Increase	
	Usage	Rates	Rates	Amount	%
5/8 x 3/4 Inch	5,000	\$52.40	\$55.63	\$3.23	6.16%
1 Inch	7,104	\$71.55	\$75.95	\$4.40	6.15%
2 Inch	94,228	\$601.20	\$638.32	\$37.12	6.17%

Meter Size	Average	Phase I	Phase II	Increase	
	Usage	Rates	Rates	Amount	%
5/8 x 3/4 Inch	5,000	\$55.63	\$58.40	\$2.77	4.98%
1 Inch	7,104	\$75.95	\$79.73	\$3.78	4.98%
2 Inch	94,228	\$638.32	\$670.44	\$32.12	5.03%

Meter Size	Average	Phase II	Phase III	Increase	
	Usage	Rates	Rates	Amount	%
5/8 x 3/4 Inch	5,000	\$58.40	\$61.33	\$2.93	5.02%
1 Inch	7,104	\$79.73	\$83.74	\$4.01	5.03%
2 Inch	94,228	\$670.44	\$703.74	\$33.30	4.97%

The rates contained in this notice are the rates proposed by the Crittenden-Livingston Water District; however, the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice.

Notice is further given that any corporation, association, or person with a substantial interest in the matter may, by written request within thirty (30) days after the publication of this notice, request to intervene in the matter before the Public Service Commission. Intervention may be granted beyond the thirty (30) day period for good cause shown. The request should be submitted to the Public Service Commission at its address shown below. Any person who has been granted intervention by the Commission may obtain copies, free of charge, of the application and testimony by contacting Crittenden-Livingston Water District at the address below. Any person may examine the rate application and any other filings made by Crittenden-Livingston Water District at its offices or at the Public Service Commission at the addresses below.

Crittenden-Livingston Water District
620 East Main Street
Salem, Kentucky 42078

Telephone: 270-487-8131

Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, Kentucky 40602
Telephone: 502-564-3940

Persons may also view and download a copy of the rate application through the Public Service Commission's website at psc.ky.gov.

REASONS FOR APPLICATION

(In the space below list all reasons why the Applicant requires a rate adjustment. Describe any event or occurrence of significance that may affect the Applicant's present or future financial condition, including but not limited to excessive water line losses, regulatory changes, major repairs, planned construction, and increases in wholesale water costs.)

The proposed increase in the rates and charges is necessary for Crittenden-Livingston Water District ("Crittenden-Livingston") to meet continuing demand for adequate service. It has been approximately 7 years since Crittenden-Livingston last requested and received a general increase in its base water rates in Case No. 2005-00355. An increase in its rates is essential for Crittenden-Livingston to maintain a reasonable level of service, to meet the expanding needs of its service area, and to cover its debt service requirements.

Using the debt service coverage methodology, Crittenden-Livingston has determined that its pro forma operations support a revenue requirement from rates of \$2,653,094, which is an increase of \$644,671 or 32 percent over normalized revenues from water sales of \$2,009,423 (See Attachment E, Page 2). However, to mitigate the possibility of rate shock, Crittenden-Livingston Water District is proposing to phase in its requested increase in rates in three phases. The initial phase will produce annual operating revenues from water sales of \$2,134,177, an increase in of \$124,345 or an increase of approximately 6.2 percent over normalized revenues from water sales of \$2,009,423. The Phase II rate increase will produce annual operating revenues from water sales of \$2,241,227, an increase in of \$107,050 or an increase of approximately 5.0 percent over normalized revenues from the phase I increase of \$2,134,177. The Phase III rate increase will produce annual operating revenues from water sales of \$2,352,837, an increase in of \$111,610 or an increase of approximately 5.0 percent over normalized revenues from the phase II increase of \$2,241,227. Phase II rates will become effective 14-months from the date that Phase I rates take effect and Phase III rates will become effective 14-months from the date that Phase II rates take effect.

Crittenden-Livingston did not perform a Cost-of-Service Study to develop its requested rates. See Attachment F, pages 5-8 for the Phase I Billing Analysis – the rates reflect a 6.2 percent increase applied to each existing rate ("across the board"). See Attachment F, pages 9-12 for the Phase II Billing Analysis – a 5 percent across the board increase is applied to the Phase I rates. See Attachment F, pages 13-16 for the Phase III Billing Analysis – a 5 percent across the board increase is applied to the Phase II rates

<u>5/8 inch Meter:</u>	<u>Proposed Rates – Phase II</u>		<u>Proposed Rates – Phase III</u>	
First 1,000	\$17.84	Minimum Bill	\$18.76	Minimum Bill
Next 9,000	10.14	per 1,000 gallons	10.65	per 1,000 gallons
Next 10,000	8.69	per 1,000 gallons	9.12	per 1,000 gallons
All Over 20,000	6.86	per 1,000 gallons	7.20	per 1,000 gallons
<u>1-inch Meter:</u>				
First 5,000	\$58.40	Minimum Bill	\$61.33	Minimum Bill
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Next 10,000	8.69	per 1,000 gallons	9.12	per 1,000 gallons
All Over 20,000	6.86	per 1,000 gallons	7.20	per 1,000 gallons
<u>2-inch Meter:</u>				
First 15,000	\$152.55	Minimum Bill	\$160.18	Minimum Bill
Next 5,000	8.69	per 1,000 gallons	9.12	per 1,000 gallons
All Over 20,000	6.86	per 1,000 gallons	7.20	per 1,000 gallons
Bulk Sales	\$6.86	per 1,000 gallons	\$7.20	per 1,000 gallons
Wholesale	\$2.46	per 1,000 gallons	\$2.58	per 1,000 gallons

**Attachment C
Comparison of Present
and Proposed Rates**

The comparison of the present and proposed rates of the Crittenden-Livingston Water District is as follows:

<u>5/8 inch Meter:</u>		<u>Current Rates</u>		<u>Proposed Rates – Phase I</u>	
First	1,000	\$16.00	Minimum Bill	\$16.99	Minimum Bill
Next	9,000	9.10	per 1,000 gallons	9.66	per 1,000 gallons
Next	10,000	7.80	per 1,000 gallons	8.28	per 1,000 gallons
All Over	20,000	6.15	per 1,000 gallons	6.53	per 1,000 gallons
<u>1-inch Meter:</u>					
First	5,000	\$52.40	Minimum Bill	\$55.63	Minimum Bill
Next	5,000	9.10	per 1,000 gallons	9.66	per 1,000 gallons
Next	10,000	7.80	per 1,000 gallons	8.28	per 1,000 gallons
All Over	20,000	6.15	per 1,000 gallons	6.53	per 1,000 gallons
<u>2-inch Meter:</u>					
First	15,000	\$136.9	Minimum Bill	\$145.33	Minimum Bill
Next	5,000	7.80	per 1,000 gallons	8.28	per 1,000 gallons
All Over	20,000	6.15	per 1,000 gallons	6.53	per 1,000 gallons
Bulk Sales		\$6.15	per 1,000 gallons	\$6.53	per 1,000 gallons
Wholesale		\$2.20	per 1,000 gallons	\$2.34	per 1,000 gallons
<u>5/8 inch Meter:</u>		<u>Proposed Rates – Phase I</u>		<u>Proposed Rates – Phase II</u>	
First	1,000	\$16.99	Minimum Bill	\$17.84	Minimum Bill
Next	9,000	9.66	per 1,000 gallons	10.14	per 1,000 gallons
Next	10,000	8.28	per 1,000 gallons	8.69	per 1,000 gallons
All Over	20,000	6.53	per 1,000 gallons	6.86	per 1,000 gallons
<u>1-inch Meter:</u>					
First	5,000	\$55.63	Minimum Bill	\$58.40	Minimum Bill
Next	5,000	9.66	per 1,000 gallons	10.14	per 1,000 gallons
Next	10,000	8.28	per 1,000 gallons	8.69	per 1,000 gallons
All Over	20,000	6.53	per 1,000 gallons	6.86	per 1,000 gallons
<u>2-inch Meter:</u>					
First	15,000	\$145.33	Minimum Bill	\$152.55	Minimum Bill
Next	5,000	8.28	per 1,000 gallons	8.69	per 1,000 gallons
All Over	20,000	6.53	per 1,000 gallons	6.86	per 1,000 gallons
Bulk Sales		\$6.53	per 1,000 gallons	\$6.86	per 1,000 gallons
Wholesale		\$2.34	per 1,000 gallons	\$2.46	per 1,000 gallons

Attachment D
Statement of Adjusted Operations

As shown in Table D1, Crittenden-Livingston District proposes several pro forma adjustments to its test-year operating revenues and operating expenses to account for known and measurable changes. Explanations for the proposed pro forma adjustments follow Table D1.

Table D1
Staff's Adjusted Operating Statement

	2011 Annual Report	Pro Forma Adjustments	Adj Ref.	Pro Forma Operations
Operating Revenues:				
Revenue - Metered Water Sales	\$ 1,982,261	\$ 27,162	A	\$ 2,009,423
Other Operating Revenues:				
Miscellaneous Service Revenues	51,828			51,828
Total Operating Revenues	<u>2,034,089</u>	<u>27,162</u>		<u>2,061,251</u>
Operating Expenses:				
Operation & Maintenance:				
Salaries & Wages - Employees	406,484	(74,086)	B	332,398
Employee Pension & Benefits	129,289	6,486	C	135,775
Purchased Water	631			631
Purchased Power	81,379	(5,262)	D	76,117
Chemicals	102,371	(6,622)	D	95,749
Materials & Supplies	149,366	(8,117)	E	141,249
Contractual Services - Accounting	17,310			17,310
Contractual Services - Legal	175			175
Contractual Services - Water Testing	6,863			6,863
Rental of Equipment	1,000			1,000
Insurance	27,103			27,103
Bad Debt Expense	22,043			22,043
Miscellaneous	4,518			4,518
Total Operation & Maintenance	<u>948,532</u>	<u>(87,601)</u>		<u>860,931</u>
Depreciation	616,965	(110,987)	F	505,978
Amortization	14,011			14,011
Payroll Taxes	34,070	794	G	34,864
Utility Operating Expenses	<u>1,613,578</u>	<u>(197,794)</u>		<u>1,415,784</u>
Net Utility Operating Income	<u>420,511</u>	<u>224,956</u>		<u>645,467</u>
Other Income & Deductions:				
Interest Income	2,099	0		2,099
Net Income Available for Debt Service	<u>\$ 422,610</u>	<u>\$ 224,956</u>		<u>\$ 647,566</u>

(A) Revenues from Water Sales. Crittenden-Livingston District reports test-year Revenue from Water Sales of \$1,982,261. A billing analysis was performed to

verify the amount of water sales Crittenden-Livingston District reported in the test-year. In the analysis, test-year sales were recalculated by applying water service rates to test-year meter readings. The results of the billing analysis demonstrate that test-year water sales should be restated to \$2,009,423. Accordingly, Crittenden-Livingston District is proposing to increase its Revenues from Water Sales by \$27,162 to reflect the results of its billing analysis.

(B) Salaries and Wages – Employee. Crittenden-Livingston District proposes to decrease its test-year Salaries and Wages – Employees Expense of \$406,484 by \$74,086. Using its current staff level, the actual hours each employee worked in the test year, and the 2012 employee wage rates, Crittenden-Livingston District calculates a pro forma Salaries and Wages - Employees Expense of \$389,367 as shown in Table D2.

In Case No. 2012-00077,¹ the Commission granted Crittenden-Livingston District a Certificate of Public Convenience and Necessity (“Certificate”) to purchase and install an automated meter reading system (“AMR”) to serve one half of its water distribution system and also authorized Crittenden-Livingston District to obtain a \$300,000 loan from the Kentucky Infrastructure Authority to fund the AMR project. Given that the costs of the AMR project, depreciation and debt service, are included in its application, Crittenden-Livingston District is proposing to reduce pro forma Salaries and Wages –

¹ Case No. 2012-00077, *Application of Crittenden-Livingston Water District for Authority to Enter Into A Loan Agreement with the Kentucky Infrastructure Authority and for A Certificate of Convenience and Necessity to Acquire and Install Automated Meter Reading Equipment* (Ky. PSC Mar. 30, 2012).

\$6,486 to reflect the 2012 employee insurance premiums and the 2011 County Employees Retirement System ("CERS") employer contribution rate.

Effective on July 1, 2012 the CERS employer contribution rate was increased to 19.55 percent. Using the employee benefit premiums effective in the calendar year 2012, the pro forma Salaries and Wages - Employees Expense, and the July 1, 2012 CERS contribution rate, Crittenden-Livingston District calculates a pro forma level of Employee Pensions and Benefits Expense of \$135,775 as shown in Table D3.

Table D3
Pro Forma Employee Pensions and Benefits

Position Title	Health Insurance	Dental Insurance	Life Insurance	Retirement 19.5%	Totals
Superintendent	\$ 3,096	\$ 247	\$ 225	\$ 9,973	\$ 13,541
Plant Operator	1,505	247	225	6,420	8,397
Plant Manager	5,072	247	225	7,007	13,351
Plant Operator	0	247	336	6,912	7,495
Meter Reader	2,785	247	225	5,033	8,290
Plant Operator	6,644	247	225	4,945	12,061
Office Manager	7,349	247	434	5,427	13,457
Clerk	8,354	247	225	5,017	13,843
Meter Reader	2,646	247	225	4,466	7,584
Distribution Manager	8,828	247	225	6,914	16,214
Equipment Operator	6,644	247	225	5,964	13,080
Distribution Maintenance	2,785	247	225	5,205	8,462
Totals					135,775
Less: Reported Employee Pension & Benefits					(129,289)
Pro Forma Adjustment					\$ 6,486

(D) Purchased Power and Chemicals. Crittenden-Livingston District proposes to decrease test-year Purchased Power Expense and Chemical Expense by \$5,262 and \$6,622, respectively. In its 2011 Annual Report, Crittenden-Livingston District reports a test-year level of unaccounted for water loss of 61,990,000 gallons or 13.57 percent.

In its calculation of the unaccounted for water loss, Crittenden-Livingston District includes estimates of the water used by the fire departments of 9,539,000. Eliminating the fire department estimates from the calculation of the unaccounted for water loss results in a revised unaccounted for water loss of 72,447,031 or 15.68 percent.

Crittenden-Livingston District's test-year line loss of 15.68 percent exceeds the Commission's allowable limit of 15 percent. The amount of electricity and chemicals

Employees Expense by \$39,453² to reflect the estimated labor savings that it will achieve upon completion of its AMR project.

By multiplying the tap-on fee of \$750 by 67 - the number of new meters installed in 2011, Crittenden-Livingston District calculates a customer capital contribution of \$50,250. In the test year, Materials and Supplies Expense was reduced by \$26,730 to properly capitalize the cost of the 67 meters that was included in the \$50,250. Crittenden-Livingston District is proposing to reduce pro forma Salaries and Wages – Employees Expense by \$23,520 to reflect capitalizing the labor costs that was incurred to install the 67 meters. The labor cost is being combined with the cost of the meters and is being depreciated over a 50 year life.

Table D2
Pro forma Salaries and Wages

Position Title	Wage Rates 2012	2011 Employee Hours		Pro Forma Salaries and Wages AMR Project		
		Regular	Overtime	Gross Salaries	Overtime Savings	Net Salaries
Superintendent	\$ 51,145	N/A	N/A	\$ 51,145	\$	\$ 51,145
Plant Operator	15.47	2,080	136.00	35,333	(2,413)	32,921
Plant Manager	18.10	2,080	192.00	42,861	(2,824)	40,037
Plant Operator	15.81	2,080	212.00	37,912	(2,466)	35,447
Meter Reader	12.36	2,080	5.50	25,811		25,811
Plant Operator	11.22	2,080	224.00	27,108	(1,750)	25,358
Office Manager	13.38	2,080	0.00	27,830		27,830
Clerk	12.37	2,080	0.00	25,730		25,730
Meter Reader	10.91	2,080	12.75	22,901		22,902
Distribution Manager	15.55	2,080	133.50	35,458		35,458
Equipment Operator	14.46	2,080	23.50	30,587		30,587
Distribution Maintenance	12.36	2,080	53.00	26,691		26,692
Commissioner Fees						6,000
Capitalize 67 Meters - Labor						(23,520)
AMR Project - Salary Savings						(30,000)
Totals				\$ 389,367	\$ (8,453)	332,398
Less: Reported Salaries & Wages - Employees						(406,484)
Pro Forma Adjustment						\$ (74,086)

(C) Employee Pensions and Benefits. Crittenden-Livingston District proposes to increase its test-year employee pensions and benefits expense of \$129,289 by

² \$9,453 (Overtime Plant Operators) - \$30,000 (Eliminate Employee Position) = \$39,453.

used by Crittenden-Livingston District is dependent on the amount of water that is purchased and pumped through its distribution system. Limiting unaccounted for water loss to 15 percent will result in a reduction to the annual costs of electricity and chemicals. Table D4 is Crittenden-Livingston District's calculations of its pro forma Purchased Power Expense and Chemical Expense.

Table D4
Pro Forma Purchased Power Expense
and Chemical Expense

	Purchased Power	Chemicals
Reported Expenses	\$ 81,379.00	\$ 102,371.00
Divided by: Water Produced	456,678.00	456,678.00
Rate per 1,000 Gallons Produced	0.178	0.224
Multiplied by: Limited Water Production	427,145.846	427,145.846
Expenses Adjusted to Limit Line Loss to 15%	76,117	95,749
Less: Reported Expenses	81,379	102,371
Pro Forma Adjustments	<u>\$ (5,262)</u>	<u>\$ (6,622)</u>

(E) Materials and Supplies. Crittenden-Livingston District proposes to decrease its test-year Materials and Supplies Expense of \$149,366 by \$8,117. In the test year, Crittenden-Livingston incorrectly recorded the cost of a line extension constructed for a customer as an operating expense. The line extension cost \$2,417, but the customer reimbursement for the installation was received by Crittenden-Livingston District in 2012. Crittenden-Livingston proposes to reduce Materials and Supplies Expense by \$2,417 to correct its reporting error.

In Case No. 2012-00077, Crittenden-Livingston District estimated that the AMR project would result in a \$5,700 reduction in transportation costs due to the reduction in number to trips that will be required to read its meters. Crittenden-Livingston District is

Project. Crittenden-Livingston District is of the opinion that its assets are at, or near, optimum condition. For this reason it selected depreciable lives for each asset group that are equal to the longest life included in the ranges of the NARUC Study.

The NARUC Study is not applicable to the AMR infrastructure. The NARUC study was prepared before this infrastructure was designed and developed. Relying on information obtain from the manufacturer of the AMR components, Crittenden-Livingston District requests that a 25-year depreciable life be assigned to these assets.

Crittenden-Livingston District will discuss with its auditor the changes made to its depreciable lives to ensure that depreciation is properly accounted for in future reporting periods. Adjustments to accumulated depreciation or retained earnings will not be made to account for the retroactive effect of this change in accounting estimate.

2. Meter Installations. Crittenden-Livingston District installed 67 new residential meter connections during the test year. By multiplying the number of new connections by the current charge for a residential tap fee of \$750, the total cost of installing these meters was estimated to be \$50,250. The tap fee charge is cost based and is intended to recover the entire cost of making a new connection which includes the cost of materials, labor, labor overheads, transportation costs and other equipment costs. Its use for determining capital costs for new connections is appropriate.

During the test year, Crittenden-Livingston District capitalized and depreciated \$26,730 for the new connections. This amount represents the cost of materials and supplies used to make the connections. Additional test-year expenses of \$23,520 (\$50,250 - \$26,730) were capitalized and depreciated on Attachment F-2 to properly account for the entire cost of installations in pro forma operations. Following the

reducing the Materials and Supplies Expense by \$5,700 to reflect the cost savings estimate

(F) Depreciation. Crittenden-Livingston District reports test-year depreciation expense of \$616,965. The calculation is shown in Attachment G-1 of the Application. As shown in Attachment G-2 of the Application, Crittenden-Livingston District proposes to decrease the test-year amount by \$110,987 when calculating pro forma operations to account for:

1. a change in depreciable lives assigned to water plant assets;
2. depreciation of new meter installations made during the test year; and
3. depreciation taken on assets placed into service subsequent to the test year.

1. Change to Depreciable Lives. Generally, the Commission requires a "large" utility to perform a depreciation study to determine the appropriate depreciable lives to be assigned to each plant account group. Detailed property records specific to historic plant additions, plant retirements, and salvage practices are required to complete a depreciation study. Generally, "small" water utilities, such as Crittenden-Livingston District, do not maintain property records with enough detail to properly complete a formal study. Furthermore, even if adequate records were maintained, "small" utilities do not have the financial resources to fund a formal study. Therefore, to evaluate the reasonableness of the depreciation practices of small utilities, the Commission has historically relied upon the report published in 1979 by NARUC entitled *Depreciation Practices for Small Water Utilities* ("NARUC Study").

Crittenden-Livingston District referred to the NARUC Study to determine the appropriate depreciable life to be assigned to each asset group except for the AMR

requirements of the Uniform Systems of Accounts, this amount should have been separated and credited to each of the affected expense accounts i.e. wages, wage overheads, transportation expenses, etc.; however, to simplify the adjustment, the entire amount was credited to employee wages. This simplified method has no material effect on any portion of the rate study included in the Application.

3. Post-Test-Year Plant Additions. As shown on Attached G-2 of the Application, Crittenden-Livingston requests recovery of depreciation on items placed into service after the end of the test year. The items include interconnection facilities with Webster County Water District, a generator for emergency power supply at its water treatment facilities, and a portion of the AMR project. Each of these facilities is discussed in more detail below

In March, 2012, construction was completed on the transmission main and pumping facilities to connect Crittenden-Livingston District to the Webster County Water District. Water may flow in either direction in these facilities providing an alternative source of water for both districts in the event of an emergency. The cost of these facilities totaled \$261,416 which was financed with grant funds. The cost of operating the facilities will be shared evenly between the districts. Noting that the facilities are currently in service and operational, Crittenden-Livingston is requesting to depreciate its share of the cost to when calculating pro forma operations.

Also in March, 2012, Crittenden-Livingston District purchased and installed a generator at its water treatment facilities to provide an alternative source of electrical power. The cost of the generator totaled \$123,000 which was financed with grant funds. This plant is in service and operational and should be depreciated when

determining pro forma operations. For depreciation purposes, this asset is considered to be pumping equipment and has been assigned a 20-year useful life as recommended by the NARUC Study.

As previously mentioned the Commission granted Crittenden-Livingston District a Certificate to complete its AMR Project and also authorized a \$300,000 loan from the KIA to fund the AMR project. At the time this Application was being prepared, 1,640 radio read meters had been ordered. Receipt and installation of these meters is expected to be completed by November, 2012. Crittenden-Livingston District proposes to depreciate the cost of the project over 25 years based on the life recommended by the manufacturer.

Crittenden-Livingston District notes that, in addition to depreciating the AMR project on Attachment G-2, it also continues to depreciate the entire cost of the old mechanical meters even though half will be removed from service. Although this action is in violation of Accounting Instruction 27 B. (2) of the USoA, it is reasonable. It does not have a material effect on depreciation in the years immediately following the removal of the assets and has no effect on depreciation taken in the long term.

The cost of the mechanical meters is reported in the same account group as their installation costs. The total combined cost of the group is \$909,222 (annual depreciation totals \$18,184). There is no way to accurately separate the meter's cost to record their retirement.

Although the cost of meters cannot be accurately identified and separated, the majority of the cost of the account group is attributable to installations. This is evidenced by comparing the cost of a mechanical meter to the cost of installing a meter.

The majority of Crittenden-Livingston District District's meters are 5/8-inch meters. The current average combined cost of a meter and meter installation is assumed to be equal to the current tap fee charged for a 5/8-inch connection, \$750. Of this amount, the current cost of the mechanical meter is roughly \$50. The installation is then assumed to represent approximately \$700, or over 93 percent of the combined cost.

Since the installations represent such a significant amount of the combined costs and will remain in service even after the mechanical meters are removed, it is *appropriate and necessary to continue depreciation on this component of the asset group*. Given the relatively small amount of meter's cost in the asset group, their inclusion is of no material consequence to the annual depreciation expense.

Furthermore, this accounting treatment will result in the same amount charged to depreciation expense in the later years. If the cost of the meters could be separated and were accounted for in accordance with Accounting Instruction 27, a loss in the amount of their undepreciated balance would be reported. This loss would flow through the meter and meter installations accumulated depreciation account. This would increase the depreciable basis of the account group by an amount equal to the loss. This loss would ultimately flow through to the income statement as a component of depreciation expense in future periods.

As explained, no matter which of the two accounting treatments discussed herein is used, the "stranded costs" of the mechanical meters will be included in the calculation of future depreciation expense taken on the meter and meter installation account. The proposed method is of no material consequence in the immediate reporting periods and is of no consequence, whatsoever, in the long term. It is therefore reasonable.

Attachment E
Revenue Requirement

Crittenden-Livingston District is proposing to use the Debt Service Coverage ("DSC") method to calculate its revenue requirement and required revenue increase. The DSC method is used to determine the revenue requirement of water districts and water associations because a bond ordinance or loan agreement requires that a water district or water association maintain a predetermined DSC level. Pursuant to this approach, the revenue requirement is calculated by summing a utility's operating expenses; average annual debt principal and interest payments; and the DSC requirements of the utility's debt agreements.

As shown in Table E1, the DSC method results in a revenue requirements range of \$2,187,032 to \$2,707,121. To lessen the impact of the rate increase on its customers, Crittenden-Livingston District is requesting rates that will partially fund its depreciation expense and will produce an overall revenue requirement of \$2,406,764. Crittenden-Livingston District's requested revenue requirement is within the range calculated by the DSC method and will allow Crittenden-Livingston District to meet the DSC requirements of its lenders. Crittenden-Livingston District is requesting a three-step phase in of its requested revenue requirement. The first phase will be 6.2 percent rate increase that will be effective on the date of the Commission's final Order in this proceeding; the second rate increase will be 5 percent that will be effective 14 months from the initial increase; and the third and final rate increase will be 5 percent that will be effective 14 months from the second phase rates.

Reducing the overall revenue requirement by pro forma other revenues and interest income, results in a revenue required from rates of \$2,352,837, which is an increase of \$343,414, or 17.09 percent, over normalized test-year water sales revenue

(G) Payroll Taxes. Crittenden-Livingston District reports a test year Payroll Tax Expense of \$28,271. Applying the current "FICA" rate of 7.65 percent to the pro forma salaries, results in a pro forma Payroll Tax Expense of \$29,065, this is \$794 greater than the amount reported. Crittenden-Livingston District proposes to increase its Payroll Tax Expense by \$794 to reflect its pro forma level.

Position Title	Pro Forma Payroll	FICA 7.65%
Superintendent	\$ 51,145	\$ 3,913
Plant Operator	32,921	2,518
Plant Manager	40,037	3,063
Plant Operator	35,447	2,712
Meter Reader	25,811	1,975
Plant Operator	25,358	1,940
Office Manager	27,830	2,129
Clerk	25,730	1,968
Meter Reader	22,902	1,752
Distribution Manager	35,458	2,713
Equipment Operator	30,587	2,340
Disribution Maintenance	26,692	2,042
<i>Pro Forma Totals</i>		29,065
Less: Test Period Payroll Taxes		(28,271)
<i>Pro Forma Adjustment</i>		<u>\$ 794</u>

of \$2,009,423. All components of these calculations are shown and explained in Attachment D of the Application except for the Debt Service Requirement which is calculated in Table E2.

Table E1
Revenue Requirement Determination

	Revenue Requirement - DSC		
	<i>Minimum</i>	<i>Requested</i>	<i>Maximum</i>
Pro Forma Operating Expenses . See Table B-1			
Operation and Maintenance Expenses	\$ 860,931	860,931	860,931
Depreciation Expense	0	219,732	505,978
Amortization Expense	0	0	14,011
Taxes Other Than Income	34,864	34,864	34,864
Three Year Averag Principal and Interest Payments:			
RD	297,331	297,331	297,331
KRWA	508,299	508,299	508,299
KIA	105,039	105,039	105,039
KACO	166,007	166,007	166,007
Debt Service Coverages			
RD at 20 percent	59,466	59,466	59,466
KRWA at 20 percent	101,660	101,660	101,660
KIA at 10 percent	10,504	10,504	10,504
KACO at 20 percent	33,201	33,201	33,201
Annual Service Fee:			
RD	0	0	0
KRWA	900	900	900
KIA	2,345	2,345	2,345
KACO	6,485	6,485	6,485
Total Revenue Requirement	<u>2,187,032</u>	<u>2,406,764</u>	<u>2,707,021</u>
Less: Other Operating Revenue	(51,828)	(51,828)	(51,828)
Non-Operating income	(2,099)	(2,099)	(2,099)
Total Revenue Requirement from Rates	<u>2,133,105</u>	<u>2,352,837</u>	<u>2,653,094</u>
Less: Normalized Revenues from Rates, See Table B-1	(2,009,423)	(2,009,423)	(2,009,423)
Required Revenue Increase	<u>\$ 123,682</u>	<u>\$ 343,414</u>	<u>\$ 643,671</u>
Percentage Increase	<u>6.16%</u>	<u>17.09%</u>	<u>32.03%</u>

Crittenden-Livingston District reports the following outstanding long-term debt issuances: Rural Development ("RD") Waterworks Revenue Bonds of Series 1995A; RD Waterworks Revenue Bonds, Series 2000A; RD Waterworks Revenue Bonds,

series 2000B; RD Waterworks Revenue Bonds, series 2000C; Kentucky Rural Water Financing Corporation ("KRWFC"), Series 2004D; KRWFC, Series 2008D; Kentucky Infrastructure Authority ("KIA"), F01-05 Loan; KIA, New Loan - AMR; and Kentucky Association of Counties, Series 2010A. Using the amortization schedules for these long-term debts, Big Sandy District calculates a total five-year average debt service payment of \$1,076,676 as shown in Table E2. RD, KRWA, and KACO require Crittenden-Livingston to maintain a DSC of 1.2 and KIA requires a 1.1 DSC. KRWA, KACO, and KIA charges an annual service fee.

Table E2
Average Debt Service Calculation
Five-Year

	Average Principal and Interest	Coverage	Annual Service Fee	Total Annual Requirement	Attachment Reference
Rural Development.					
Series 1995 A	\$ 49,105	\$ 9,821		\$ 58,926	H-1
Series 2000 A	110,802	22,160		132,962	H-2
Series 2000 B	98,827	19,765		118,592	H-3
Series 2000 C	38,597	7,719		46,316	H-4
Kentucky Rural Water Finance Corporation:					
Series 2004 D	350,041	70,008	\$ 450	420,499	H-5
Series 2008 C	158,259	31,652	450	190,361	H-6
Kentucky Infrastructure Authority:					
F01-05	86,766	8,677	1,745	97,188	H-7
New Loan, AMR	18,273	1,827	600	20,700	H-8
Kentucky Association of Counties:					
Series 2010 A	166,007	33,201	6,485	205,694	H-9
Total	\$ 1,076,676	\$ 204,831	\$ 9,730	\$ 1,291,238	

Normalized Revenue:

The normalized revenue has been calculated using the usage data from the billing software the District currently utilizes, this normalized revenue is the revenue that would have been collected without any adjustments made to customer's accounts for Leak Adjustments. The adjustments to rates for the phased in approach is 6.2% increase in year 1 and 5 0% in years 2 and 3.

**Billing Analysis for: Crittenden Livingston WD
Test Period From: January through December 2011**

Meter Size	Gallons Sold	Revenue
5/8 inch	126,684,382	1,466,085
1 inch	3,516,506	39,309
2 inch	13,568,830	93,806
BULK SALES	629,080	3,869
WHOLESALE	184,706,171	406,354
3 inch	0	0
4 inch	0	0
6 inch	0	0
8 inch	0	0
10 inch	0	0
Totals	329,104,969	2,009,423

Meter Size: 5/8 inch

	USAGE	BILLS	GALLONS	FIRST 1,000	NEXT 9,000	NEXT 10,000	OVER 20,000
FIRST	1,000	9030	3,186,057	3,186,057			
NEXT	9,000	29984	103,827,203	29,984,000	73,843,203		
NEXT	10,000	891	11,683,345	891,000	8,019,000	2,773,345	
OVER	20,000	225	7,987,777	225,000	2,025,000	2,250,000	3,487,777
		40130	126,684,382	34,286,057	83,887,203	5,023,345	3,487,777

REVENUE BY RATE INCREMENT

	USAGE	BILLS	GALLONS	RATE	REVENUE
FIRST	1,000	40130	34,286,057	\$16.00	\$642,080
NEXT	9,000		83,887,203	9.10	\$763,374
NEXT	10,000		5,023,345	7.80	\$39,182
OVER	20,000		3,487,777	6.15	\$21,450
TOTAL		40130	126,684,382		\$1,466,085

Meter Size: 1 inch

	USAGE	BILLS	GALLONS	FIRST 5,000	NEXT 5,000	NEXT 10,000	OVER 20,000
FIRST	5,000	313	826,698	826,698			
NEXT	5,000	111	754,558	555,000	199,558		
NEXT	10,000	38	528,280	190,000	190,000	148,280	
OVER	20,000	33	1,406,970	165,000	165,000	330,000	746,970
		495	3,516,506	1,736,698	554,558	478,280	746,970

REVENUE BY RATE INCREMENT

		BILLS	GALLONS	RATE	REVENUE
FIRST	5,000	495	1,736,698	\$52.40	\$25,938
NEXT	5,000		554,558	9.10	\$5,046
NEXT	10,000		478,280	7.80	\$3,731
OVER	20,000		746,970	6.15	\$4,594
TOTAL		495	3,516,506		\$39,309

Meter Size: 2 inch

	USAGE	BILLS	GALLONS	FIRST	NEXT	OVER
FIRST	15,000	54	286,022	15,000 286,022	5,000	20,000
NEXT	5,000	8	137,600	120,000	17,600	
OVER	20,000	82	13,145,208	1,230,000	410,000	11,505,208
		144	13,568,830	1,636,022	427,600	11,505,208

REVENUE BY RATE INCREMENT

	USAGE	BILLS	GALLONS	RATE	REVENUE
FIRST	15,000	144	1,636,022	\$136 90	\$19,714
NEXT	5,000		427,600	7 80	\$3,335
OVER	20,000		11,505,208	6.15	\$70,757
TOTAL		144	13,568,830		\$93,806

Billing Analysis for: Crittenden Livingston WD
Revenue for: Phase I Rates – 6.2%
Test Period From: January through December 2011

Meter Size	Gallons Sold	Revenue
5/8 inch	126,684,382	1,556,528
1 inch	3,516,506	41,732
2 inch	13,568,830	99,597
BULK SALES	629,080	4,108
WHOLESALE	184,706,171	432,212
Totals	329,104,969	2,134,177

Meter Size: 5/8 inch

	USAGE	BILLS	GALLONS	FIRST 1,000	NEXT 9,000	NEXT 10,000	OVER 20,000
FIRST	1,000	9030	3,186,057	3,186,057			
NEXT	9,000	29984	103,827,203	29,984,000	73,843,203		
NEXT	10,000	891	11,683,345	891,000	8,019,000	2,773,345	
OVER	20,000	225	7,987,777	225,000	2,025,000	2,250,000	3,487,777
		40130	126,684,382	34,286,057	83,887,203	5,023,345	3,487,777

REVENUE BY RATE INCREMENT

		BILLS	GALLONS	RATE	REVENUE
FIRST	1,000	40130	34,286,057	\$16.99	\$681,809
NEXT	9,000		83,887,203	9.66	\$810,350
NEXT	10,000		5,023,345	8.28	\$41,593
OVER	20,000		3,487,777	6.53	\$22,775
TOTAL		40130	126,684,382		\$1,556,528

Meter Size: 1 inch

	USAGE	BILLS	GALLONS	FIRST 5,000	NEXT 5,000	NEXT 10,000	OVER 20,000
FIRST	5,000	313	826,698	826,698			
NEXT	5,000	111	754,558	555,000	199,558		
NEXT	10,000	38	528,280	190,000	190,000	148,280	
OVER	20,000	33	1,406,970	165,000	165,000	330,000	746,970
		495	3,516,506	1,736,698	554,558	478,280	746,970

REVENUE BY RATE INCREMENT

	USAGE	BILLS	GALLONS	RATE	REVENUE
FIRST	5,000	495	1,736,698	\$55.63	\$27,537
NEXT	5,000		554,558	9.66	\$5,357
NEXT	10,000		478,280	8.28	\$3,960
OVER	20,000		746,970	6.53	\$4,878
TOTAL		495	3,516,506		\$41,732

Meter Size: 2 inch

	USAGE	BILLS	GALLONS	FIRST 15,000	NEXT 5,000	OVER 20,000
FIRST	15,000	54	286,022	286,022		
NEXT	5,000	8	137,600	120,000	17,600	
OVER	20,000	82	13,145,208	1,230,000	410,000	11,505,208
		144	13,568,830	1,636,022	427,600	11,505,208

REVENUE BY RATE INCREMENT

	USAGE	BILLS	GALLONS	RATE	REVENUE
FIRST	15,000	144	1,636,022	\$145.33	\$20,928
NEXT	5,000		427,600	8.28	\$3,541
OVER	20,000		11,505,208	6.53	\$75,129
TOTAL		144	13,568,830		\$99,597

Billing Analysis for: Crittenden Livingston WD
Revenue for: Phase II Rates – 5.0%
Test Period From: January through December 2011

<u>Meter Size</u>	<u>Gallons Sold</u>	<u>Revenue</u>
5/8 inch	126,684,382	1,634,114
1 inch	3,516,506	43,812
2 inch	13,568,830	104,609
BULK SALES	629,080	4,315
WHOLESALE	184,706,171	454,377
Totals	329,104,969	2,241,228

Meter Size: 5/8 inch

	USAGE	BILLS	GALLONS	FIRST 1,000	NEXT 9,000	NEXT 10,000	OVER 20,000
FIRST	1,000	9030	3,186,057	3,186,057			
NEXT	9,000	29984	103,827,203	29,984,000	73,843,203		
NEXT	10,000	891	11,683,345	891,000	8,019,000	2,773,345	
OVER	20,000	225	7,987,777	225,000	2,025,000	2,250,000	3,487,777
		40130	126,684,382	34,286,057	83,887,203	5,023,345	3,487,777

REVENUE BY RATE INCREMENT

		BILLS	GALLONS	RATE	REVENUE
FIRST	1,000	40130	34,286,057	\$17.84	\$715,919
NEXT	9,000		83,887,203	10.14	\$850,616
NEXT	10,000		5,023,345	8.69	\$43,653
OVER	20,000		3,487,777	6.86	\$23,926
TOTAL		40130	126,684,382		\$1,634,114

Meter Size: 1 inch

	USAGE	BILLS	GALLONS	FIRST 5,000	NEXT 5,000	NEXT 10,000	OVER 20,000
FIRST	5,000	313	826,698	826,698			
NEXT	5,000	111	754,558	555,000	199,558		
NEXT	10,000	38	528,280	190,000	190,000	148,280	
OVER	20,000	33	1,406,970	165,000	165,000	330,000	746,970
		495	3,516,506	1,736,698	554,558	478,280	746,970

REVENUE BY RATE INCREMENT

		BILLS	GALLONS	RATE	REVENUE
FIRST	5,000	495	1,736,698	\$58.40	\$28,908
NEXT	5,000		554,558	10.14	\$5,623
NEXT	10,000		478,280	8.69	\$4,156
OVER	20,000		746,970	6.86	\$5,124
TOTAL		495	3,516,506		\$43,812

Meter Size: 2 inch

	USAGE	BILLS	GALLONS	FIRST 15,000	NEXT 5,000	OVER 20,000
FIRST	15,000	54	286,022	286,022		
NEXT	5,000	8	137,600	120,000	17,600	
OVER	20,000	82	13,145,208	1,230,000	410,000	11,505,208
		144	13,568,830	1,636,022	427,600	11,505,208

REVENUE BY RATE INCREMENT

		BILLS	GALLONS	RATE	REVENUE
FIRST	15,000	144	1,636,022	\$152.55	\$21,967
NEXT	5,000		427,600	8.69	\$3,716
OVER	20,000		11,505,208	6.86	\$78,926
TOTAL		144	13,568,830		\$104,609

Billing Analysis for: Crittenden Livingston WD
Revenue for: Phase III Rates – 5.0%
Test Period From: January through December 2011

Meter Size	Gallons Sold	Revenue
5/8 inch	126,684,382	1,715,959
1 inch	3,516,506	46,004
2 inch	13,568,830	109,803
BULK SALES	629,080	4,529
WHOLESALE	184,706,171	476,542
Totals	329,104,969	2,352,837

Meter Size: 5/8 inch

	USAGE	BILLS	GALLONS	FIRST 1,000	NEXT 9,000	NEXT 10,000	OVER 20,000
FIRST	1,000	9030	3,186,057	3,186,057			
NEXT	9,000	29984	103,827,203	29,984,000	73,843,203		
NEXT	10,000	891	11,683,345	891,000	8,019,000	2,773,345	
OVER	20,000	225	7,987,777	225,000	2,025,000	2,250,000	3,487,777
		40130	126,684,382	34,286,057	83,887,203	5,023,345	3,487,777

REVENUE BY RATE INCREMENT

		BILLS	GALLONS	RATE	REVENUE
FIRST	1,000	40130	34,286,057	\$18 73	\$751,635
NEXT	9,000		83,887,203	10.65	\$893,399
NEXT	10,000		5,023,345	9 12	\$45,813
OVER	20,000		3,487,777	7.20	\$25,112
TOTAL		40130	126,684,382		\$1,715,959

Meter Size: 1 inch

	USAGE	BILLS	GALLONS	FIRST 5,000	NEXT 5,000	NEXT 10,000	OVER 20,000
FIRST	5,000	313	826,698	826,698			
NEXT	5,000	111	754,558	555,000	199,558		
NEXT	10,000	38	528,280	190,000	190,000	148,280	
OVER	20,000	33	1,406,970	165,000	165,000	330,000	746,970
		495	3,516,506	1,736,698	554,558	478,280	746,970

REVENUE BY RATE INCREMENT

		BILLS	GALLONS	RATE	REVENUE
FIRST	5,000	495	1,736,698	\$61.33	\$30,358
NEXT	5,000		554,558	10.65	\$5,906
NEXT	10,000		478,280	9.12	\$4,362
OVER	20,000		746,970	7.20	\$5,378
TOTAL		495	3,516,506		\$46,004

Meter Size: 2 inch

	USAGE	BILLS	GALLONS	FIRST 15,000	NEXT 5,000	OVER 20,000
FIRST	15,000	54	286,022	286,022		
NEXT	5,000	8	137,600	120,000	17,600	
NEXT	20,000	82	13,145,208	1,230,000	410,000	11,505,208
		144	13,568,830	1,636,022	427,600	11,505,208

REVENUE BY RATE INCREMENT

	USAGE	BILLS	GALLONS	RATE	REVENUE
FIRST	15,000	144	1,636,022	\$160 18	\$23,066
NEXT	5,000		427,600	9 12	\$3,900
OVER	20,000		11,505,208	7.20	\$82,837
TOTAL		144	13,568,830		\$109,803

001389 Crittenden Livingston Water District

Book Asset Detail 1/01/11 - 12/31/11

FYE: 12/31/2011

APIS - 1

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 310 - LAND												
1		LAND - SOURCE-Lot sold 2011	7/08/86	6,039.79	0.00	0.00	0.00	0.00	0.00	6,039.79	Memo	0.0
30		LAND - PUMPING	7/08/86	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	Memo	0.0
31		LAND - WATER TRE	7/08/86	14,060.48	0.00	0.00	0.00	0.00	0.00	14,060.48	Memo	0.0
32		LAND - DIST. PLA	7/08/86	7,419.26	0.00	0.00	0.00	0.00	0.00	7,419.26	Memo	0.0
33		LAND - EASEMENTS	9/06/89	1,947.30	0.00	0.00	0.00	0.00	0.00	1,947.30	Memo	0.0
172		LAND	7/01/99	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00	Land	0.0
288		LAND - PHASE 9	9/15/04	13,000.00	0.00	0.00	0.00	0.00	0.00	13,000.00	Memo	0.0
332		LAND - PHASE IX	4/12/05	1,500.00	0.00	0.00	0.00	0.00	0.00	1,500.00	Land	0.0
345		Davis Property	8/06/07	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00	Land	0.0
376		Lot Purchased from L Slayden	6/11/10	3,500.00	0.00	0.00	0.00	0.00	0.00	3,500.00	Land	0.0
377		Lot Purchased from P Henry	6/11/10	3,500.00	0.00	0.00	0.00	0.00	0.00	3,500.00	Land	0.0
402		Pickneyville Road Land	7/11/11	3,002.00	0.00c	0.00	0.00	0.00	0.00	3,002.00	Land	0.0
404	d	Lot sold Asset #1	1/01/11	300.00	0.00c	0.00	0.00	0.00	0.00	300.00	Memo	0.0
				310 - LAND	61,268.83	0.00c	0.00	0.00	0.00	61,268.83		
				*Less: Dispositions and Transfers	300.00	0.00	0.00	0.00	0.00	300.00		
				Net 310 - LAND	60,968.83	0.00c	0.00	0.00	0.00	60,968.83	HR	
Group: 313 - LAKE RIVER INTAKE												
337		Phase 10 intake	12/31/06	475,911.00	0.00	0.00	38,072.88	9,518.22	47,591.10	428,319.90	S/L	50.0
347		2007 Phase 10 Intake	4/12/07	412,500.24	0.00	0.00	30,937.50	8,250.00	39,187.50	373,312.74	S/L	50.0
				313 - LAKE RIVER INTAKE	888,411.24	0.00c	0.00	69,010.38	17,768.22	86,778.60		
Group: 325 - PUMPING EQUIPMENT												
256		PUMPING EQUIPMENT (PHASE	7/01/02	100,697.23	0.00	0.00	24,455.01	2,877.06	27,332.07	73,365.16	S/L	35.0
346		Raw Water Pumping System	9/26/07	20,987.00	0.00	0.00	1,948.80	599.63	2,548.43	18,438.57	S/L	35.0
361		Pumping Equipment	2/15/08	7,566.55	0.00	0.00	1,103.46	378.33	1,481.79	6,084.76	S/L	20.0
362		Pumping Equipment	2/15/08	5,880.00	0.00	0.00	857.50	294.00	1,151.50	4,728.50	S/L	20.0
				325 - PUMPING EQUIPMENT	135,130.78	0.00c	0.00	28,364.77	4,149.02	32,513.79		
Group: 331-WATER TREATMENT EQUIP												
41		WATER TREATMENT	7/08/86	415,003.07	0.00	0.00	203,340.20	8,300.06	211,640.26	203,362.81	S/L	50.0
42		WATER TREATMENT	7/08/86	681,847.71	0.00	0.00	334,105.28	13,636.95	347,742.23	334,105.48	S/L	50.0
43		WATER TREATMENT EQUIPME	7/01/87	2,856.64	0.00	0.00	1,333.16	56.73	1,389.89	1,466.75	S/L	50.0
166		WATER TREATMENT EQUIPME	7/01/99	5,112.16	0.00	0.00	1,175.76	102.24	1,278.00	3,834.16	S/L	50.0
252		WATER TREATMENT EQUIP	7/01/02	1,212.68	0.00	0.00	206.13	24.25	230.38	982.30	S/L	50.0
254		WATER TREATMENT PLANT (P	7/01/02	3,231,751.70	0.00	0.00	549,397.76	64,635.03	614,032.79	2,617,718.91	S/L	50.0
262		EQUIPMENT	3/10/03	2,327.00	0.00	0.00	364.56	46.54	411.10	1,915.90	S/L	50.0
276		WATER TREATMENT PLANT - I	7/01/03	43,777.52	0.00	0.00	6,566.63	875.55	7,442.18	36,335.34	S/L	50.0
342		Water Plant Equipment	12/31/06	16,480.07	0.00	0.00	1,318.40	329.60	1,648.00	14,832.07	S/L	50.0
363		Water Treatment Equipment	2/05/08	2,435.00	0.00	0.00	355.10	121.75	476.85	1,958.15	S/L	20.0
				331-WATER TREATMENT EQUIP	4,402,783.55	0.00c	0.00	1,098,162.98	88,128.70	1,186,291.68		

Attachment G-1
Depreciation Sch

001389 Crittenden Livingston Water District

Book Asset Detail 1/01/11 - 12/31/11

FYE: 12/31/2011

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 341 - TRANSPORTATION EQUI											
142	TRUCK	5/12/97	14,895.30	0.00	0.00	14,895.30	0.00	14,895.30	0.00	S/L	5.0
198	TRUCK	4/03/01	31,337.82	0.00	0.00	31,337.82	0.00	31,337.82	0.00	S/L	5.0
236	INTERNATIONAL TRUCK WITH	3/01/02	10,755.92	0.00	0.00	10,755.92	0.00	10,755.92	0.00	S/L	5.0
275	TRUCK	7/16/03	15,397.00	0.00	0.00	15,397.00	0.00	15,397.00	0.00	S/L	5.0
298	2005 Chevrolet 1/2 ton truck & tra	12/21/04	44,806.05	0.00	0.00	44,806.05	0.00	44,806.05	0.00	S/L	5.0
313	2006 GMC SIERRA TRUCK	12/02/05	15,128.00	0.00	0.00	15,128.00	0.00	15,128.00	0.00	S/L	5.0
352	Meter Reader Truck	4/06/07	13,294.38	0.00	0.00	9,970.80	2,658.88	12,629.68	664.70	S/L	5.0
368	Truck	7/22/08	7,500.00	0.00	0.00	3,625.00	1,500.00	5,125.00	2,375.00	S/L	5.0
341 - TRANSPORTATION EQUI			153,114.47	0.00	0.00	145,915.89	4,158.88	150,074.77	3,039.70		
Group: 342-DIST RESERVOIRS/SPIPE											
44	WATER TANKS	7/08/86	343,823.63	0.00	0.00	168,466.79	6,876.47	175,343.26	168,480.37	S/L	50.0
45	WATER TANKS	7/01/88	300.00	0.00	0.00	135.00	6.00	141.00	159.00	S/L	50.0
258	WATER STORAGE TANKS	7/01/02	459,277.61	0.00	0.00	78,077.18	9,185.55	87,262.73	372,014.88	S/L	50.0
281	TANKS - PH VI-A	7/01/03	6,221.41	0.00	0.00	933.22	124.43	1,057.65	5,163.76	S/L	50.0
342-DIST RESERVOIRS/SPIPE			809,622.65	0.00	0.00	247,612.19	16,192.45	263,804.64	545,818.01		
Group: 343 - SMALL EQUIPMENT											
141	WEED EATER	4/01/92	132.14	0.00	0.00	132.14	0.00	132.14	0.00	S/L	16.0
143	TOOLBOX	10/02/97	750.00	0.00	0.00	750.00	0.00	750.00	0.00	S/L	5.0
238	C.P. AIR COMPRESSOR 185	3/01/02	6,914.52	0.00	0.00	6,914.52	0.00	6,914.52	0.00	S/L	5.0
274	TRAILER	7/11/03	4,450.00	0.00	0.00	4,450.00	0.00	4,450.00	0.00	S/L	5.0
292	VEGA 6" PVC DRILL W/RATCHI	7/06/04	922.45	0.00	0.00	922.45	0.00	922.45	0.00	S/L	5.0
311	HAND HELD METER READER	2/21/05	1,395.00	0.00	0.00	1,395.00	100.00	425.00	1,075.00	S/L	15.0
353	Amana Air Conditioner	9/27/07	1,500.00	0.00	0.00	325.00	85.76	300.16	1,415.13	S/L	20.0
367	Electric Service	6/20/08	1,715.29	0.00	0.00	214.40					
343 - SMALL EQUIPMENT			17,779.40	0.00	0.00	15,103.51	185.76	15,289.27	2,490.13		
Group: 343 - TRANS & DIST. MAINS											
46	WATER MAINS	7/08/86	1,732,674.11	0.00	0.00	849,010.26	34,653.48	883,663.74	849,010.37	S/L	50.0
47	WATER MAINS	7/01/87	23,786.15	0.00	0.00	11,179.42	475.72	11,655.14	12,131.01	S/L	50.0
48	WATER MAINS	7/01/88	1,788.89	0.00	0.00	805.05	35.78	840.83	948.06	S/L	50.0
49	WATER MAINS	7/01/89	4,772.71	0.00	0.00	2,052.18	95.45	2,147.63	2,625.08	S/L	50.0
50	WATER MAINS	9/06/89	586,885.68	0.00	0.00	250,404.48	11,737.71	262,142.19	324,743.49	S/L	50.0
51	WATER MAINS	7/01/90	25,832.77	0.00	0.00	10,591.53	516.66	11,108.19	14,724.58	S/L	50.0
52	MAIN EXTENSION	7/01/91	1,102.06	0.00	0.00	429.78	22.04	451.82	650.24	S/L	50.0
53	WATER MAINS	7/01/92	2,017.75	0.00	0.00	746.66	40.36	787.02	1,230.73	S/L	50.0
54	WATER MAINS	7/01/92	679,899.10	0.00	0.00	251,562.63	13,597.98	265,160.61	414,738.49	S/L	50.0
55	WATER MAINS	7/01/93	9,406.10	0.00	0.00	3,292.10	188.12	3,480.22	5,925.88	S/L	50.0
56	WATER MAINS	7/01/94	103,063.37	0.00	0.00	34,010.95	2,061.27	36,072.22	66,991.15	S/L	50.0
57	WATER MAINS	7/01/95	440,413.36	0.00	0.00	136,528.18	8,808.27	145,336.45	295,076.91	S/L	50.0
58	WATER MAINS	7/01/96	114,884.35	0.00	0.00	33,316.50	2,297.69	35,614.19	79,270.16	S/L	50.0
59	WATER MAINS	7/01/96	2,933.49	0.00	0.00	850.71	58.67	909.38	2,024.11	S/L	50.0
60	WATER MAINS	7/01/96	1,034,314.51	0.00	0.00	300,017.53	20,686.29	320,703.82	713,610.69	S/L	50.0

FYE: 12/31/2011

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 343 - TRANS & DIST. MAINS (continued)											
61	WATER MAINS	7/01/97	64,251.94	0.00	0.00	17,348.04	1,285.04	18,633.08	45,618.86	S/L	50.0
62	WATER MAINS	7/01/97	500.00	0.00	0.00	135.00	10.00	145.00	355.00	S/L	50.0
63	WATER MAINS	7/01/97	5,207.75	0.00	0.00	1,406.16	104.16	1,510.32	3,697.43	S/L	50.0
64	WATER MAINS	7/01/97	144,176.83	0.00	0.00	38,927.79	2,883.54	41,811.33	102,365.50	S/L	50.0
65	WATER MAINS	12/31/97	2,846.39	0.00	0.00	740.09	56.93	797.02	2,049.37	S/L	50.0
66	WATER MAINS	12/31/97	3,164.19	0.00	0.00	822.64	63.28	885.92	2,278.27	S/L	50.0
145	WATER MAINS	7/01/98	34,836.94	0.00	0.00	8,709.25	696.74	9,405.99	25,430.95	S/L	50.0
150	WATER MAINS (A/P)	12/31/98	2,974.79	0.00	0.00	714.00	59.50	773.50	2,201.29	S/L	50.0
153	MAINS (CAP WAGES)	7/01/98	10,244.10	0.00	0.00	2,561.00	204.88	2,765.88	7,478.22	S/L	50.0
157	WATER MAINS	7/01/99	109,633.28	0.00	0.00	25,215.70	2,192.67	27,408.37	82,224.91	S/L	50.0
158	WATER MAINS (CAP WAGES)	7/01/99	5,330.21	0.00	0.00	1,225.90	106.60	1,332.50	3,997.71	S/L	50.0
170	MAINS (A/P)	7/01/99	11,046.29	0.00	0.00	2,540.69	220.93	2,761.62	8,284.67	S/L	50.0
182	WATER MAINS (CAP WAGES)	7/01/00	14,068.28	0.00	0.00	2,954.38	281.37	3,235.75	10,832.53	S/L	50.0
186	WATER MAINS	7/01/00	54,151.54	0.00	0.00	11,371.82	1,083.03	12,454.85	41,696.69	S/L	50.0
192	WATER MAINS	3/31/01	15,687.74	0.00	0.00	3,059.07	313.75	3,372.82	12,314.92	S/L	50.0
199	WATER MAINS	5/15/01	59,461.50	0.00	0.00	11,495.89	1,189.23	12,685.12	46,776.38	S/L	50.0
200	ROAD BORES	6/11/01	7,270.00	0.00	0.00	1,393.42	145.40	1,538.82	5,731.18	S/L	50.0
207	WATER MAINS	6/01/01	1,927.39	0.00	0.00	369.44	38.55	407.99	1,519.40	S/L	50.0
209	ROAD BORES	7/26/01	6,450.00	0.00	0.00	1,214.75	129.00	1,343.75	5,106.25	S/L	50.0
211	WATER MAINS	7/01/01	5,978.71	0.00	0.00	1,135.92	119.57	1,255.49	4,723.22	S/L	50.0
212	WATER MAINS	8/01/01	1,527.00	0.00	0.00	287.59	30.54	318.13	1,208.87	S/L	50.0
219	WATER MAINS	7/01/01	11,774.96	0.00	0.00	2,237.25	235.50	2,472.75	9,302.21	S/L	50.0
223	WATER MAINS (CAP WAGES)	7/01/01	21,993.75	0.00	0.00	4,178.86	439.88	4,618.74	17,375.01	S/L	50.0
224	WATER MAINS (A/P)	7/01/01	3,170.57	0.00	0.00	602.40	63.41	665.81	2,504.76	S/L	50.0
239	WATER MAINS	7/01/02	67,094.37	0.00	0.00	11,406.06	1,341.89	12,747.95	54,346.42	S/L	50.0
240	WATER MAINS - A/P	7/01/02	10,751.28	0.00	0.00	1,827.75	215.03	2,042.78	8,708.50	S/L	50.0
241	WATER MAINS (CAP WAGES)	7/01/02	18,323.98	0.00	0.00	3,115.08	366.48	3,481.56	14,842.42	S/L	50.0
253	WATER MAINS (PHASE VI-A)	7/01/02	2,082,902.40	0.00	0.00	354,093.42	41,638.05	395,731.47	1,687,170.93	S/L	50.0
260	Mains	7/01/03	171,790.81	0.00	0.00	25,768.65	3,435.82	29,204.47	142,586.34	S/L	50.0
261	MAINS (CAP WAGES)	7/01/03	8,340.69	0.00	0.00	1,251.08	166.81	1,417.89	6,922.80	S/L	50.0
277	MAINS - PH VI-A	7/01/03	28,215.13	0.00	0.00	4,232.25	564.30	4,796.55	23,418.58	S/L	50.0
282	MAINS - PHASE VI-B	7/01/03	1,405,306.32	0.00	0.00	210,795.97	28,106.13	238,902.10	1,166,404.22	S/L	50.0
287	WATER MAINS	7/01/04	7,214.69	0.00	0.00	937.89	144.29	1,082.18	6,132.51	S/L	50.0
294	MAINS (CAP WAGES)	7/01/04	5,308.83	0.00	0.00	690.17	106.18	796.35	4,512.48	S/L	50.0
316	MAINS	7/01/05	16,461.92	0.00	0.00	1,810.82	329.24	2,140.06	14,321.86	S/L	50.0
317	MAINS - A/P	12/01/05	636.80	0.00	0.00	64.76	12.74	77.50	559.30	S/L	50.0
318	MAIN (CAP WAGES)	7/01/05	8,523.14	0.00	0.00	937.53	170.46	1,107.99	7,415.15	S/L	50.0
319	MAINS - PHASE VII	8/01/05	816,041.85	0.00	0.00	88,404.55	16,320.84	104,725.39	711,316.46	S/L	50.0
320	MAINS - PHASE VIII	1/01/05	762,931.31	0.00	0.00	91,551.78	15,258.63	106,810.41	656,120.90	S/L	50.0
338	Mains	11/02/06	3,579.23	0.00	0.00	298.25	71.58	369.83	3,209.40	S/L	50.0
344	Phase 12 T & D Mains	12/31/06	16,955.65	0.00	0.00	1,356.44	339.11	1,695.55	15,260.10	S/L	50.0
348	Phase 12 Design Fee	10/18/07	8,343.40	0.00	0.00	528.42	166.87	695.29	7,648.11	S/L	50.0
349	Flash Plugs for Mains	12/31/07	13,833.82	0.00	0.00	830.04	276.68	1,106.72	12,727.10	S/L	50.0
364	Mains	10/16/08	2,974.01	0.00	0.00	128.87	59.48	188.35	2,785.66	S/L	50.0
373	Line Construction-Phase 13	12/31/08	3,252,136.04	0.00	0.00	130,085.44	65,042.72	195,128.16	3,057,007.88	S/L	50.0
343 - TRANS & DIST. MAINS			14,069,114.22	0.00	0.00	2,955,560.23	281,382.32	3,236,942.55	10,832,171.67		

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Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sel Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 344 - LAB EQUIPMENT											
138	LAB EQUIPMENT	7/08/86	4,080.28	0.00	0.00	4,080.28	0.00	4,080.28	0.00	S/L	16.0
380	Equipment	1/26/10	564.00	0.00	0.00	51.70	56.40	108.10	455.90	S/L	10.0
381	Equipment	2/04/10	1,421.40	0.00	0.00	32.57	35.54	68.11	1,353.29	S/L	40.0
382	Equipment	3/17/10	165.48	0.00	0.00	12.41	16.55	28.96	136.52	S/L	10.0
	344 - LAB EQUIPMENT		6,231.16	0.00	0.00	4,176.96	108.49	4,285.45	1,945.71		
Group: 345 - POWER OPER EQU											
144	BACKHOE	11/10/97	47,961.65	0.00	0.00	47,961.65	0.00	47,961.65	0.00	S/L	5.0
233	CASE 360 TRENCHER WITH BA	3/01/02	11,524.20	0.00	0.00	11,524.20	0.00	11,524.20	0.00	S/L	5.0
234	DITCH WITCH PUSHER P80	3/01/02	6,146.24	0.00	0.00	6,146.24	0.00	6,146.24	0.00	S/L	5.0
	345 - POWER OPER EQU		65,632.09	0.00	0.00	65,632.09	0.00	65,632.09	0.00		
Group: 345 - SERVICES											
67	SERVICES	7/08/86	37,701.18	0.00	0.00	26,390.91	1,077.18	27,468.09	10,233.09	S/L	35.0
68	SERVICES	7/01/87	8,088.29	0.00	0.00	5,430.62	231.09	5,661.71	2,426.58	S/L	35.0
69	SERVICES	7/01/88	12,993.68	0.00	0.00	8,353.12	371.25	8,724.37	4,269.31	S/L	35.0
70	SERVICES	7/01/89	10,042.57	0.00	0.00	6,169.00	286.93	6,455.93	3,586.64	S/L	35.0
71	SERVICES PHASE I	9/06/89	32,978.90	0.00	0.00	20,101.33	942.25	21,043.58	11,935.32	S/L	35.0
72	SERVICES	7/01/90	16,690.39	0.00	0.00	9,775.83	476.87	10,252.70	6,437.69	S/L	35.0
73	SERVICES	7/01/91	15,107.09	0.00	0.00	8,416.79	431.63	8,848.42	6,258.67	S/L	35.0
74	SERVICES	12/31/91	1,676.76	0.00	0.00	910.29	47.91	958.20	718.56	S/L	35.0
75	SERVICES	7/01/92	7,560.12	0.00	0.00	3,996.00	216.00	4,212.00	3,348.12	S/L	35.0
76	SERVICES	7/01/93	70,521.47	0.00	0.00	36,973.42	2,014.90	38,988.32	31,533.15	S/L	35.0
77	SERVICES	7/01/94	16,878.04	0.00	0.00	8,439.02	482.23	8,921.25	7,956.79	S/L	35.0
78	SERVICES	7/01/95	29,026.22	0.00	0.00	13,683.78	829.32	14,513.10	14,513.12	S/L	35.0
79	SERVICES	7/01/96	27,875.98	0.00	0.00	12,345.13	796.46	13,141.59	14,734.39	S/L	35.0
80	SERVICES	7/01/97	4,720.22	0.00	0.00	1,955.47	134.86	2,090.33	2,629.89	S/L	35.0
81	SERVICES	7/01/98	109.18	0.00	0.00	45.24	3.12	48.36	60.82	S/L	35.0
82	SERVICES	7/01/99	115,874.83	0.00	0.00	48,015.93	3,310.71	51,326.64	64,548.19	S/L	35.0
83	SERVICES	7/01/96	3,293.26	0.00	0.00	1,270.22	94.09	1,364.31	1,928.95	S/L	35.0
84	SERVICES	7/01/97	636.57	0.00	0.00	236.47	18.19	254.66	381.91	S/L	35.0
85	SERVICES	12/31/97	33.46	0.00	0.00	12.48	0.96	13.44	20.02	S/L	35.0
86	SERVICES	12/31/98	1,920.73	0.00	0.00	686.00	54.88	740.88	1,179.85	S/L	35.0
146	SERVICES (A/P)	7/01/98	40.50	0.00	0.00	13.92	1.16	15.08	25.42	S/L	35.0
151	SERVICES (CAP WAGES)	7/01/98	3,123.25	0.00	0.00	1,115.50	89.24	1,204.74	1,918.51	S/L	35.0
154	SERVICES (CAP WAGES)	7/01/99	1,054.61	0.00	0.00	13.92	0.00	13.92	1,054.61	S/L	35.0
159	SERVICES (CAP WAGES)	7/01/99	3,586.33	0.00	0.00	1,178.40	102.47	1,280.87	2,305.46	S/L	35.0
160	SERVICES (A/P)	7/01/99	32.43	0.00	0.00	10.69	0.93	11.62	20.81	S/L	35.0
171	SERVICES (A/P)	7/01/00	4,183.41	0.00	0.00	1,255.06	119.53	1,374.59	2,808.82	S/L	35.0
175	SERVICES (CAP WAGES)	7/01/00	5,125.71	0.00	0.00	1,537.72	146.45	1,684.17	3,441.54	S/L	35.0
183	SERVICES (A/P)	7/01/00	3,661.22	0.00	0.00	1,098.40	104.61	1,203.01	2,458.21	S/L	35.0
187	SERVICES (A/P)	7/01/00	19,925.34	0.00	0.00	5,977.65	569.30	6,546.95	13,378.39	S/L	35.0
190	SERVICES	3/31/01	3,879.69	0.00	0.00	1,080.79	110.85	1,191.64	2,688.05	S/L	35.0
193	SERVICES	3/31/01	33.00	0.00	0.00	9.17	0.94	10.11	22.89	S/L	35.0
194	SERVICES	6/01/01	442.13	0.00	0.00	121.04	12.63	133.67	308.46	S/L	35.0
206	SERVICES	7/26/01	6,420.00	0.00	0.00	1,727.30	183.43	1,910.73	4,509.27	S/L	35.0

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Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 345 - SERVICES (continued)												
213		SERVICES	7/01/01	9,461.90	0.00	0.00	2,568.23	270.34	2,838.57	6,623.33	S/L	35.0
214		SERVICES	8/01/01	476.00	0.00	0.00	128.07	13.60	141.67	334.33	S/L	35.0
215		SERVICES	9/01/01	22.00	0.00	0.00	5.88	0.63	6.51	15.49	S/L	35.0
225		SERVICES (CAP WAGES)	7/01/01	4,357.79	0.00	0.00	1,182.84	124.51	1,307.35	3,050.44	S/L	35.0
242		SERVICES	7/01/02	7,055.99	0.00	0.00	1,713.60	201.60	1,915.20	5,140.79	S/L	35.0
243		SERVICES (A/P)	7/01/02	71.00	0.00	0.00	17.25	2.03	19.28	51.72	S/L	35.0
244		SERVICES (CAP WAGES)	7/01/02	1,706.51	0.00	0.00	414.46	48.76	463.22	1,243.29	S/L	35.0
263		SERVICES	7/01/03	4,230.57	0.00	0.00	906.53	120.87	1,027.40	3,203.17	S/L	35.0
264		SERVICE (CAP WAGES)	7/01/03	5,445.29	0.00	0.00	1,166.85	155.58	1,322.43	4,122.86	S/L	35.0
283		SERVICES - PHASE VI-B	7/01/03	137,365.62	0.00	0.00	29,435.48	3,924.73	33,360.21	104,005.41	S/L	35.0
291		SERVICES	7/01/04	1,900.00	0.00	0.00	352.88	54.29	407.17	1,492.83	S/L	35.0
295		SERVICE (CAP WAGES)	7/01/04	3,359.73	0.00	0.00	623.94	95.99	719.93	2,639.80	S/L	35.0
299		SERVICES - A/P	12/01/04	1,739.40	0.00	0.00	302.34	49.70	352.04	1,387.36	S/L	35.0
321		SERVICES	7/01/05	300.00	0.00	0.00	47.14	8.57	55.71	244.29	S/L	35.0
322		SERVICES (CAP WAGES)	7/01/05	5,179.23	0.00	0.00	813.89	147.98	961.87	4,217.36	S/L	35.0
323		SERVICES - PHASE VII	8/01/05	33,941.06	0.00	0.00	5,252.76	969.74	6,222.50	27,718.56	S/L	35.0
324		SERVICES - PHASE VIII	1/01/05	35,304.63	0.00	0.00	6,052.20	1,008.70	7,060.90	28,243.73	S/L	35.0
333		Phase 8 services	12/31/06	15,000.00	0.00	0.00	1,714.28	428.57	2,142.85	12,857.15	S/L	35.0
334		Phase 9 services	12/31/06	3,455,798.04	0.00	0.00	394,948.36	98,737.09	493,685.45	2,962,112.59	S/L	35.0
335		Phase 7 services	12/31/06	63,805.60	0.00	0.00	7,292.08	1,823.02	9,115.10	54,690.50	S/L	35.0
336		Phase 12 services	12/31/06	761,825.03	0.00	0.00	87,065.72	21,766.43	108,832.15	652,992.88	S/L	35.0
339		Water Plant	12/31/06	22,507.12	0.00	0.00	1,800.56	450.14	2,250.70	20,256.42	S/L	50.0
357		Wilson Hill Water Tower-Phase 9	12/31/06	690,000.00	0.00	0.00	78,857.16	19,714.29	98,571.45	591,428.55	S/L	35.0
358		Joy Water Tower-Phase 9	12/31/06	125,000.00	0.00	0.00	14,285.72	3,571.43	17,857.15	107,142.85	S/L	35.0
359		Moore Hill Pump Station	12/31/06	96,000.00	0.00	0.00	10,971.44	2,742.86	13,714.30	82,285.70	S/L	35.0
360		Hwy 133 Pump Station	12/31/06	65,000.00	0.00	0.00	7,428.56	1,857.14	9,285.70	55,714.30	S/L	35.0
345 - SERVICES				6,012,089.07	ATR	0.00	0.00	883,680.91	171,550.96	1,055,231.87	4,956,857.20	
Group: 346 - METERS & INSTALL												
86		METERS	7/08/86	22,603.19	0.00	0.00	15,822.34	645.81	16,468.15	6,135.04	S/L	35.0
87		METER INSTALLATION	7/08/86	99,339.50	0.00	0.00	69,537.62	2,838.27	72,375.89	26,963.61	S/L	35.0
88		METERS	7/01/87	1,176.52	0.00	0.00	789.84	33.61	823.45	353.07	S/L	35.0
89		METER INSTALLATION	7/01/87	12,928.03	0.00	0.00	8,680.20	369.37	9,049.57	3,878.46	S/L	35.0
90		METERS	7/01/88	2,297.90	0.00	0.00	1,477.13	65.65	1,542.78	755.12	S/L	35.0
91		METER INSTALLATION	7/01/88	11,070.44	0.00	0.00	7,116.75	316.30	7,433.05	3,637.39	S/L	35.0
92		METERS	7/01/89	1,141.00	0.00	0.00	700.90	32.60	733.50	407.50	S/L	35.0
93		METERS PHASE II	9/06/89	8,218.29	0.00	0.00	5,009.28	234.81	5,244.09	2,974.20	S/L	35.0
94		METER INSTALLATION	7/01/89	3,981.34	0.00	0.00	2,445.63	113.75	2,559.38	1,421.96	S/L	35.0
95		METER INSTALLATION	9/06/89	38,827.83	0.00	0.00	23,666.56	1,109.37	24,775.93	14,051.90	S/L	35.0
96		METERS	7/01/90	2,019.44	0.00	0.00	1,182.85	57.70	1,240.55	778.89	S/L	35.0
97		METER INSTALLATION	7/01/90	1,318.88	0.00	0.00	772.44	37.68	810.12	508.76	S/L	35.0
98		METERS	7/01/91	3,670.11	0.00	0.00	2,044.77	104.86	2,149.63	1,520.48	S/L	35.0
99		METERS	7/01/92	3,838.77	0.00	0.00	2,029.08	109.68	2,138.76	1,700.01	S/L	35.0
100		METER INSTALLATION	7/01/92	6,563.81	0.00	0.00	3,469.49	187.54	3,657.03	2,906.78	S/L	35.0
101		METERS	7/01/93	10,288.96	0.00	0.00	5,144.48	293.97	5,438.45	4,850.51	S/L	35.0
102		METER INSTALLATION	7/01/93	6,920.00	0.00	0.00	3,459.93	197.71	3,657.64	3,262.36	S/L	35.0
103		METERS	7/01/94	5,225.67	0.00	0.00	2,463.45	149.30	2,612.75	2,612.92	S/L	35.0

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Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 346 - METERS & INSTALL (continued)												
104		METER INSTALLATION	7/01/94	12,391.28	0.00	0.00	5,841.66	354.04	6,195.70	6,195.58	S/L	35.0
105		METERS	7/01/95	15,167.30	0.00	0.00	6,716.93	433.35	7,150.28	8,017.02	S/L	35.0
106		METER INSTALLATION	7/01/95	9,791.93	0.00	0.00	4,336.43	279.77	4,616.20	5,175.73	S/L	35.0
107		METERS	7/01/96	7,671.19	0.00	0.00	3,178.11	219.18	3,397.29	4,273.90	S/L	35.0
108		METER INSTALLATION	7/01/96	23,014.90	0.00	0.00	9,534.76	657.57	10,192.33	12,822.57	S/L	35.0
109		METERS	7/01/96	4,542.73	0.00	0.00	1,881.96	129.79	2,011.75	2,530.98	S/L	35.0
110		METER INSTALLATION	7/01/96	11,315.77	0.00	0.00	4,687.99	323.31	5,011.30	6,304.47	S/L	35.0
111		METERS	7/01/97	11,695.23	0.00	0.00	4,511.02	334.15	4,845.17	6,850.06	S/L	35.0
112		METER INSTALLATION	7/01/97	10,473.70	0.00	0.00	4,039.87	299.25	4,339.12	6,134.58	S/L	35.0
113		METER INSTALLATION	12/31/97	1,163.73	0.00	0.00	432.25	33.25	465.50	698.23	S/L	35.0
114		METER INSTALLATION	12/31/97	682.44	0.00	0.00	253.50	19.50	273.00	409.44	S/L	35.0
147		METERS	7/01/98	9,009.63	0.00	0.00	3,217.75	257.42	3,475.17	5,534.46	S/L	35.0
148		METER INSTALLATION	7/01/98	214.44	0.00	0.00	76.62	6.13	82.75	131.69	S/L	35.0
155		METER INSTALL (CAP WAGES)	7/01/98	5,810.91	0.00	0.00	2,075.37	166.03	2,241.40	3,569.51	S/L	35.0
161		METERS	7/01/99	10,257.09	0.00	0.00	3,370.19	293.06	3,663.25	6,593.84	S/L	35.0
162		METER INSTALLATION	7/01/99	1,973.06	0.00	0.00	648.26	56.37	704.63	1,268.43	S/L	35.0
163		METER INSTALL (CAP WAGES)	7/01/99	5,730.80	0.00	0.00	1,883.01	163.74	2,046.75	3,684.05	S/L	35.0
176		METERS	7/01/00	12,967.42	0.00	0.00	3,890.25	370.50	4,260.75	8,706.67	S/L	35.0
177		METERS INSTALLATION	7/01/00	1,320.00	0.00	0.00	395.96	37.71	433.67	886.33	S/L	35.0
184		METER INSTALL (CAP WAGES)	7/01/00	9,778.07	0.00	0.00	2,933.39	279.37	3,212.76	6,565.31	S/L	35.0
188		METERS (A/P)	7/01/00	466.56	0.00	0.00	139.97	13.33	153.30	313.26	S/L	35.0
195		METERS	3/31/01	3,304.93	0.00	0.00	920.69	94.43	1,015.12	2,289.81	S/L	35.0
203		METER	6/01/01	1,091.33	0.00	0.00	298.81	31.18	329.99	761.34	S/L	35.0
204		METERS	4/13/01	927.05	0.00	0.00	258.28	26.49	284.77	642.28	S/L	35.0
216		METERS	7/01/01	4,314.42	0.00	0.00	1,171.06	123.27	1,294.33	3,020.09	S/L	35.0
217		METERS	8/01/01	1,227.75	0.00	0.00	330.34	35.08	365.42	862.33	S/L	35.0
220		METERS INSTALL	7/01/01	1,485.11	0.00	0.00	403.09	42.43	445.52	1,039.59	S/L	35.0
227		METERS (CAP WAGES)	7/01/01	7,505.93	0.00	0.00	2,037.37	214.46	2,251.83	5,254.10	S/L	35.0
228		METERS (A/P)	7/01/01	1,262.46	0.00	0.00	342.67	36.07	378.74	883.72	S/L	35.0
229		METERS INSTALL (CAP WAGES)	7/01/01	315.54	0.00	0.00	85.69	9.02	94.71	220.83	S/L	35.0
245		METERS	7/01/02	5,968.43	0.00	0.00	1,449.50	170.53	1,620.03	4,348.40	S/L	35.0
246		METERS (A/P)	7/01/02	828.47	0.00	0.00	201.20	23.67	224.87	603.60	S/L	35.0
247		METERS (CAP WAGES)	7/01/02	13,868.28	0.00	0.00	3,368.04	396.24	3,764.28	10,104.00	S/L	35.0
248		METER INSTALL	7/01/02	568.05	0.00	0.00	137.95	16.23	154.18	413.87	S/L	35.0
257		METERS (PHASE VI - A)	7/01/02	137,917.25	0.00	0.00	33,494.17	3,940.49	37,434.66	100,482.59	S/L	35.0
265		METERS	7/01/03	4,902.85	0.00	0.00	1,050.60	140.08	1,190.68	3,712.17	S/L	35.0
266		METERS (CAP WAGES)	7/01/03	12,526.88	0.00	0.00	2,684.33	357.91	3,042.24	9,484.64	S/L	35.0
280		METERS - PH-A	7/01/03	1,868.23	0.00	0.00	400.35	53.38	453.73	1,414.50	S/L	35.0
284		METERS - PHASE VI-B	7/01/03	56,905.15	0.00	0.00	12,193.95	1,625.86	13,819.81	43,085.34	S/L	35.0
289		METERS	7/01/04	5,891.24	0.00	0.00	1,094.08	168.32	1,262.40	4,628.84	S/L	35.0
296		METERS (CAP WAGES)	7/01/04	15,929.73	0.00	0.00	2,958.41	455.14	3,413.55	12,516.18	S/L	35.0
300		METERS - A/P	12/01/04	8,386.71	0.00	0.00	1,457.69	239.62	1,697.31	6,689.40	S/L	35.0
325		METERS	7/01/05	34,451.63	0.00	0.00	5,413.82	984.33	6,398.15	28,053.48	S/L	35.0
326		METERS - A/P	12/01/05	13,312.82	0.00	0.00	1,933.55	380.37	2,313.92	10,998.90	S/L	35.0
327		METERS (CAP WAGES)	7/01/05	18,653.18	0.00	0.00	2,931.22	532.95	3,464.17	15,189.01	S/L	35.0
340		Meters	12/31/06	11,204.15	0.00	0.00	1,280.48	320.12	1,600.60	9,603.55	S/L	35.0
350		14" Meter	12/18/07	2,350.00	0.00	0.00	201.42	67.14	268.56	2,081.44	S/L	35.0
351		2007 Meters Installed	12/31/07	22,354.15	0.00	0.00	1,916.07	638.69	2,554.76	19,799.39	S/L	35.0
365		Meters	5/07/08	560.27	0.00	0.00	42.69	16.01	58.70	501.57	S/L	35.0

001389 Crittenden Livingston Water District

Book Asset Detail 1/01/11 - 12/31/11

FYE: 12/31/2011

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 346 - METERS & INSTALL (continued)											
366	Meters	6/09/08	6,167.96	0.00	0.00	455.26	176.23	631.49	5,536.47	S/L	35.0
369	Meters	10/31/08	28,739.48	0.00	0.00	1,779.11	821.13	2,600.24	26,139.24	S/L	35.0
370	Meters	11/13/08	3,502.30	0.00	0.00	216.82	100.07	316.89	3,185.41	S/L	35.0
371	Meters	12/15/08	1,189.96	0.00	0.00	70.83	34.00	104.83	1,085.13	S/L	35.0
372	Meters	12/15/08	1,267.72	0.00	0.00	75.46	36.22	111.68	1,156.04	S/L	35.0
375	61 Meters - 2009	12/31/09	24,337.08	0.00	0.00	695.35	695.35	1,390.70	22,946.38	S/L	35.0
378	Meter	5/13/10	2,586.95	0.00	0.00	49.28	73.91	123.19	2,463.76	S/L	35.0
384	Lyon County Meter	11/02/10	1,193.30	0.00	0.00	5.68	34.09	39.77	1,153.53	S/L	35.0
399	2010 Meter Sets (42)	12/31/10	16,756.74	0.00	0.00	0.00	0.00	478.76	16,277.98	S/L	35.0
403	2011 Meters-67@ \$398.96	12/31/11	26,730.32	0.00c	0.00	0.00	0.00	0.00	26,730.32	S/L	35.0
346 - METERS & INSTALL			<u>909,221.66</u>	<u>0.00c</u>	<u>0.00</u>	<u>303,263.30</u>	<u>25,214.07</u>	<u>328,477.37</u>	<u>580,744.29</u>		
Group: 347 - COMMUNICATION EQU											
139	COMMUNICATION EQUIPMENT	7/08/86	1,697.70	0.00	0.00	1,697.70	0.00	1,697.70	0.00	S/L	14.0
140	COMMUNICATION EQUIPMENT	7/01/87	100.00	0.00	0.00	100.00	0.00	100.00	0.00	S/L	14.0
273	JACKSON PURCHASE TWO WA	7/18/03	7,658.00	0.00	0.00	4,056.92	547.00	4,603.92	3,054.08	S/L	14.0
347 - COMMUNICATION EQU			<u>9,455.70</u>	<u>0.00c</u>	<u>0.00</u>	<u>5,854.62</u>	<u>547.00</u>	<u>6,401.62</u>	<u>3,054.08</u>		
Group: 348 - HYDRANTS											
115	HYDRANTS	7/08/86	24,014.89	0.00	0.00	11,767.35	480.30	12,247.65	11,767.24	S/L	50.0
116	HYDRANTS	7/01/87	455.68	0.00	0.00	214.09	9.11	223.20	232.48	S/L	50.0
117	HYDRANTS	7/01/88	1,128.95	0.00	0.00	508.05	22.58	530.63	598.32	S/L	50.0
118	HYDRANTS	7/01/92	27,043.38	0.00	0.00	10,006.09	540.87	10,546.96	16,496.42	S/L	50.0
119	HYDRANTS	7/01/94	5,463.05	0.00	0.00	1,802.79	109.26	1,912.05	3,551.00	S/L	50.0
120	HYDRANTS	7/01/95	27,788.12	0.00	0.00	8,614.28	555.76	9,170.04	18,618.08	S/L	50.0
121	HYDRANTS	7/01/96	1,204.68	0.00	0.00	349.31	24.09	373.40	831.28	S/L	50.0
122	HYDRANTS	7/01/96	196.97	0.00	0.00	57.13	3.94	61.07	135.90	S/L	50.0
123	HYDRANTS	7/01/96	17,369.57	0.00	0.00	5,038.27	347.39	5,385.66	11,983.91	S/L	50.0
124	HYDRANTS	7/01/97	3,882.68	0.00	0.00	1,048.28	77.65	1,125.93	2,756.75	S/L	50.0
125	HYDRANTS	12/31/97	38.60	0.00	0.00	10.01	0.77	10.78	27.82	S/L	50.0
149	HYDRANTS (CAP WAGES)	7/01/98	2,117.06	0.00	0.00	529.25	42.34	571.59	1,545.47	S/L	50.0
156	HYDRANTS (CAP WAGES)	7/01/99	663.46	0.00	0.00	165.87	13.27	179.14	484.32	S/L	35.0
164	HYDRANTS (CAP WAGES)	7/01/99	2,918.99	0.00	0.00	959.10	83.40	1,042.50	1,876.49	S/L	35.0
165	HYDRANTS (CAP WAGES)	7/01/99	887.40	0.00	0.00	291.53	25.35	316.88	570.52	S/L	35.0
178	HYDRANTS (CAP WAGES)	7/01/00	10,438.60	0.00	0.00	3,131.62	298.25	3,429.87	7,008.73	S/L	50.0
185	HYDRANTS (A/P)	7/01/00	1,253.21	0.00	0.00	376.00	35.81	411.81	841.40	S/L	50.0
189	HYDRANTS (A/P)	7/01/00	1,029.91	0.00	0.00	216.30	20.60	236.90	793.01	S/L	50.0
196	HYDRANTS (A/P)	7/01/00	1,163.38	0.00	0.00	226.88	23.27	250.15	913.23	S/L	50.0
205	HYDRANTS (A/P)	3/31/01	330.00	0.00	0.00	64.35	6.60	70.95	259.05	S/L	50.0
218	HYDRANTS (A/P)	4/13/01	839.19	0.00	0.00	159.41	16.78	176.19	663.00	S/L	50.0
230	HYDRANTS (A/P)	7/01/01	724.49	0.00	0.00	137.65	14.49	152.14	572.35	S/L	50.0
231	HYDRANTS (A/P)	7/01/01	330.00	0.00	0.00	62.70	6.60	69.30	260.70	S/L	50.0
249	HYDRANTS (A/P)	7/01/02	7,946.74	0.00	0.00	1,350.91	158.93	1,509.84	6,436.90	S/L	50.0
250	HYDRANTS (A/P)	7/01/02	3,052.43	0.00	0.00	518.92	61.05	579.97	2,472.46	S/L	50.0
251	HYDRANTS (A/P)	7/01/02	1,929.41	0.00	0.00	328.01	38.59	366.60	1,562.81	S/L	50.0
255	HYDRANTS (PHASE VI - A)	7/01/02	9,277.10	0.00	0.00	1,577.09	185.54	1,762.63	7,514.47	S/L	50.0

Book Asset Detail 1/01/11 - 12/31/11

FYE: 12/31/2011

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 348 - HYDRANTS (continued)												
267		HYDRANT	7/01/03	9,471.82	0.00	0.00	2,029.65	270.62	2,300.27	7,171.55	S/L	35.0
268		HYDRANT (CAP WAGES)	7/01/03	3,300.25	0.00	0.00	495.07	66.01	561.08	2,739.17	S/L	50.0
278		HYDRANTS - PH VI-A	7/01/03	125.66	0.00	0.00	18.83	2.51	21.34	104.32	S/L	50.0
285		HYDRANTS - PHASE VI-B	7/01/03	10,106.36	0.00	0.00	1,515.97	202.13	1,718.10	8,388.26	S/L	50.0
290		HYDRANTS	7/01/04	6,320.85	0.00	0.00	821.73	126.42	948.15	5,372.70	S/L	50.0
297		HYDRANTS (CAP WAGES)	7/01/04	2,420.76	0.00	0.00	314.73	48.42	363.15	2,057.61	S/L	50.0
301		HYDRANTS - A/P	12/01/04	3,022.13	0.00	0.00	367.68	60.44	428.12	2,594.01	S/L	50.0
328		HYDRANTS	7/01/05	4,004.66	0.00	0.00	440.50	80.09	520.59	3,484.07	S/L	50.0
329		HYDRANTS (CAP WAGES)	7/01/05	3,701.18	0.00	0.00	407.11	74.02	481.13	3,220.05	S/L	50.0
330		HYDRANTS PHASE VII	8/01/05	25,547.03	0.00	0.00	2,767.59	510.94	3,278.53	22,268.50	S/L	50.0
331		HYDRANTS - PHASE VIII	1/01/05	5,261.42	0.00	0.00	631.38	105.23	736.61	4,524.81	S/L	50.0
341		Hydrants	12/31/06	2,170.00	0.00	0.00	173.60	43.40	217.00	1,953.00	S/L	50.0
				<u>228,940.06</u>	<u>0.00</u>	<u>0.00</u>	<u>59,495.08</u>	<u>4,792.82</u>	<u>64,287.90</u>	<u>164,652.16</u>		
Group: 391 - OFFICE FURN & EQUIP												
126		OFFICE EQUIPMENT	7/08/86	580.25	0.00	0.00	580.25	0.00	580.25	0.00	S/L	16.0
127		TYPEWRITER	5/01/91	158.64	0.00	0.00	158.64	0.00	158.64	0.00	S/L	16.0
128		OFFICE REMODELLING	6/01/92	2,686.39	0.00	0.00	2,686.39	0.00	2,686.39	0.00	S/L	16.0
129		COMPUTER 8/24	7/01/92	3,235.77	0.00	0.00	3,235.77	0.00	3,235.77	0.00	S/L	14.0
131		MICROWAVE	10/01/92	144.90	0.00	0.00	144.90	0.00	144.90	0.00	S/L	14.0
132		RADIO	11/01/92	695.00	0.00	0.00	695.00	0.00	695.00	0.00	S/L	14.0
133		RADIO & ANTENNA	7/13/93	930.11	0.00	0.00	930.11	0.00	930.11	0.00	S/L	14.0
135		COMPUTER SYS SOFTWARE	7/01/96	4,540.00	0.00	0.00	4,540.00	0.00	4,540.00	0.00	S/L	5.0
136		COMPUTER SYS HARDWARE	7/01/96	2,706.00	0.00	0.00	2,706.00	0.00	2,706.00	0.00	S/L	5.0
167		TAPE DRIVE	11/01/99	850.00	0.00	0.00	850.00	0.00	850.00	0.00	S/L	5.0
169		MAS 90 SOFTWARE	4/01/99	2,579.27	0.00	0.00	2,579.27	0.00	2,579.27	0.00	S/L	3.0
221		ELECTRIC RANGE	11/28/01	299.95	0.00	0.00	272.50	27.45	299.95	0.00	S/L	10.0
222		ALLIANCE SOFTWARE	12/13/01	4,990.00	0.00	0.00	2,284.23	0.00	2,284.23	2,705.77	S/L	3.0
270		OFFICE EQUIPMENT	7/03/03	82.68	0.00	0.00	38.77	5.17	43.94	38.74	S/L	16.0
271		SOFTWARE	5/14/03	5,204.88	0.00	0.00	5,204.88	0.00	5,204.88	0.00	S/L	5.0
272		SOFTWARE	9/17/03	2,374.94	0.00	0.00	2,374.94	0.00	2,374.94	0.00	S/L	5.0
286		REFRIGERATOR	12/02/03	383.00	0.00	0.00	383.00	0.00	383.00	0.00	S/L	5.0
302		3 FIRE PROOF CABINETS	7/01/05	1,500.00	0.00	0.00	825.00	150.00	975.00	525.00	S/L	10.0
303		3 DELL COMPUTERS	12/28/05	3,358.08	0.00	0.00	3,358.08	0.00	3,358.08	0.00	S/L	3.0
304		LOCATOR	12/28/05	1,031.22	0.00	0.00	1,031.22	0.00	1,031.22	0.00	S/L	5.0
306		BLACK EXECUTIVE CHAIR	9/20/05	129.98	0.00	0.00	129.98	0.00	129.98	0.00	S/L	5.0
307		2 DESKS	12/02/05	479.98	0.00	0.00	348.56	68.57	417.13	62.85	S/L	7.0
308		2 - 3 DRAWER CABINETS	12/02/05	359.98	0.00	0.00	261.44	51.43	312.87	47.11	S/L	7.0
309		DESK	12/02/05	739.97	0.00	0.00	537.36	105.71	643.07	96.90	S/L	7.0
310		LATERAL FILE CABINET	12/05/05	289.99	0.00	0.00	210.60	41.43	252.03	37.96	S/L	7.0
312		METER READING SOFTWARE F	2/21/05	995.00	0.00	0.00	995.00	0.00	995.00	0.00	S/L	3.0
355		Gateway Computer	1/05/07	1,174.92	0.00	0.00	939.92	235.00	1,174.92	0.00	S/L	5.0
356		Lockers	2/01/07	710.00	0.00	0.00	278.08	71.00	349.08	360.92	S/L	10.0
374		Office Furniture	12/31/08	811.75	0.00	0.00	324.70	162.35	487.05	324.70	S/L	5.0
383		Superintendent Office Furniture	3/17/10	2,360.00	0.00	0.00	354.00	472.00	826.00	1,534.00	S/L	5.0

FYE: 12/31/2011

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 391 - OFFICE FURN & EQUIP (continued)												
391 - OFFICE FURN & EQUIP				<u>46,382.65</u>	<u>0.00c</u>	<u>0.00</u>	<u>39,258.59</u>	<u>1,390.11</u>	<u>40,648.70</u>	<u>5,733.95</u>		
Group: 398 - OFFICE BUILDING												
34		BUILDING	2/18/92	40,010.50	0.00	0.00	18,838.23	1,000.26	19,838.49	20,172.01	S/L	40.0
35		CENTRAL HEAT & AIR	7/01/95	4,624.00	0.00	0.00	1,791.80	115.60	1,907.40	2,716.60	S/L	40.0
181		ADDITION TO OFFICE BULDIN	3/02/00	2,524.26	0.00	0.00	683.69	63.11	746.80	1,777.46	S/L	40.0
305		OFFICE IMPROVEMENTS	12/28/05	2,350.82	0.00	0.00	783.60	156.72	940.32	1,410.50	S/L	13.0
354		Breakroom Renovation	12/31/07	2,418.55	0.00	0.00	181.38	60.46	241.84	2,176.71	S/L	40.0
398 - OFFICE BUILDING				<u>51,928.13</u>	<u>0.00c</u>	<u>0.00</u>	<u>22,278.70</u>	<u>1,396.15</u>	<u>23,674.85</u>	<u>28,253.28</u>		
Grand Total				<u>27,867,105.66</u>	<u>0.00c</u>	<u>0.00</u>	<u>5,943,370.20</u>	<u>616,964.95</u>	<u>6,560,335.15</u>	<u>21,306,770.51</u>		
Less: Dispositions and Transfers				<u>300.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>300.00</u>		
Net Grand Total				<u>27,866,805.66</u>	<u>0.00c</u>	<u>0.00</u>	<u>5,943,370.20</u>	<u>616,964.95</u>	<u>6,560,335.15</u>	<u>21,306,470.51</u>		

Book Asset Detail 1/01/11 - 12/31/11

FYE: 12/31/2011

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 398 - OFFICE BUILDING												
34		BUILDING	2/18/92	40,010.50	0.00	0.00	18,838.23	1,000.26	19,838.49	20,172.01	S/L	40.0
35		CENTRAL HEAT & AIR	7/01/95	4,624.00	0.00	0.00	1,791.80	115.60	1,907.40	2,716.60	S/L	40.0
181		ADDITION TO OFFICE BUILDIN	3/02/00	2,524.26	0.00	0.00	683.69	63.11	746.80	1,777.46	S/L	40.0
305		OFFICE IMPROVEMENTS	12/28/05	2,350.82	0.00	0.00	783.60	156.72	940.32	1,410.50	S/L	15.0
354		Breakroom Renovation	12/31/07	2,418.55	0.00	0.00	181.38	60.46	241.84	2,176.71	S/L	40.0
		398 - OFFICE BUILDING		<u>51,928.13</u>	<u>0.00c</u>	<u>0.00</u>	<u>22,278.70</u>	<u>1,396.15</u>	<u>23,674.85</u>	<u>28,253.28</u>		
		Grand Total		<u>27,840,375.34</u>	<u>0.00c</u>	<u>0.00</u>	<u>5,943,370.20</u>	<u>616,964.95</u>	<u>6,560,335.15</u>	<u>21,280,040.19</u>		

403.00 478.75
 1549.00 < 478.75
 To adjust depr. to
 actual @ 12/31

**Attachment G-2
Depreciation Adjustment**

	Cost	Useful Life	Annual Recovery	Less: Test Year	Adjustment
Changes to Depreciable Lives					
Intake	\$ 888,411	45	\$ 19,742	\$ (17,768)	\$ 1,974
Pumping Stations	121,684	40	3,042	(3,477)	(435)
Water Treatment Plant	4,402,784	40	110,070	(88,128)	21,942
Storage Facilities	809,623	60	13,494	(16,192)	(2,698)
Transmission and Distribution Mains	14,069,114	75	187,588	(281,382)	(93,794)
Services	6,012,089	50	120,242	(171,550)	(51,308)
Meters and Installations	909,222	50	18,184	(25,214)	(7,030)
Additional Capital Costs for 2011 Meter Connections	23,520	50	470		470
Hydrants	228,940	60	3,816	(4,793)	(977)
Post-Test-Year Plant Additions:					
Interconnection with Webster County Water District, Completed March, 2012:					
Mains	47,087	75	628		628
Pumping Station	83,622	40	2,091		2,091
Emergency Power Supply at Treatment Plant, installed March, 2012	123,000	20	6,150		6,150
1,640 Radio Read Meters, Project Completion Date November, 2012	300,000	25	12,000		12,000
					<u>\$ (110,987)</u>
Decrease					
Cost of New Meter Connections					67
Number of New Meters Installed in 2011					<u>\$ 750</u>
Tap fee					50,250
Total Cost					<u>(26,730)</u>
Cost of Materials Capitalized					<u>\$ 23,520</u>
Remaining to Capitalize					

Attachment H-1
Rural Development 1995 Series A

Due Date	Balance	Principal	Interest	Total	Five-Year Average
Jan 1, 2013	\$ 705,000	\$ 17,000	\$ 31,725	\$ 48,725	
2014	688,000	18,000	30,960	48,960	
2015	670,000	19,000	30,150	49,150	
2016	651,000	20,000	29,295	49,295	
2017	631,000	21,000	28,395	49,395	\$ 49,105
2018	610,000	22,000	27,450	49,450	
2019	588,000	23,000	26,460	49,460	
2020	565,000	24,000	25,425	49,425	
2021	541,000	25,000	24,345	49,345	
2022	516,000	27,000	23,220	50,220	
2023	489,000	28,000	22,005	50,005	
2024	461,000	29,000	20,745	49,745	
2025	432,000	31,000	19,440	50,440	
2026	401,000	32,000	18,045	50,045	
2027	369,000	34,000	16,605	50,605	
2028	335,000	36,000	15,075	51,075	
2029	299,000	37,000	13,455	50,455	
2030	262,000	39,000	11,790	50,790	
2031	223,000	40,000	10,035	50,035	
2032	183,000	43,000	8,235	51,235	
2033	140,000	44,000	6,300	50,300	
2034	96,000	47,000	4,320	51,320	
2035	49,000	49,000	2,205	51,205	
Totals		<u>\$ 705,000</u>	<u>\$ 445,680</u>	<u>\$ 1,150,680</u>	

Attachment H-2
Rural Development 2000 Series A

Due Date	Balance	Principal	Interest	Total	Five-Year Average
Jan 1, 2013	\$ 1,743,000	\$ 32,000	\$ 78,435	\$ 110,435	
2014	1,711,000	34,000	76,995	110,995	
2015	1,677,000	35,000	75,465	110,465	
2016	1,642,000	37,000	73,890	110,890	
2017	1,605,000	39,000	72,225	111,225	\$ 110,802
2018	1,566,000	40,000	70,470	110,470	
2019	1,526,000	42,000	68,670	110,670	
2020	1,484,000	44,000	66,780	110,780	
2021	1,440,000	46,000	64,800	110,800	
2022	1,394,000	48,000	62,730	110,730	
2023	1,346,000	50,000	60,570	110,570	
2024	1,296,000	53,000	58,320	111,320	
2025	1,243,000	55,000	55,935	110,935	
2026	1,188,000	57,000	53,460	110,460	
2027	1,131,000	60,000	50,895	110,895	
2028	1,071,000	63,000	48,195	111,195	
2029	1,008,000	65,000	45,360	110,360	
2030	943,000	69,000	42,435	111,435	
2031	874,000	71,000	39,330	110,330	
2032	803,000	75,000	36,135	111,135	
2033	728,000	78,000	32,760	110,760	
2034	650,000	82,000	29,250	111,250	
2035	568,000	84,000	25,560	109,560	
2036	484,000	88,000	21,780	109,780	
2037	396,000	92,000	17,820	109,820	
2038	304,000	96,000	13,680	109,680	
2039	208,000	101,000	9,360	110,360	
2040	107,000	107,000	4,815	111,815	
Totals		<u>\$ 1,743,000</u>	<u>\$ 1,356,120</u>	<u>\$ 3,099,120</u>	

Attachment H-3
Rural Development 2000 Series B

Due Date	Balance	Principal	Interest	Total	Five-Year Average
Jan 1, 2013	\$ 1,514,000	\$ 27,000	\$ 71,915	\$ 98,915	
2014	1,487,000	28,000	70,633	98,633	
2015	1,459,000	30,000	69,303	99,303	
2016	1,429,000	31,000	67,878	98,878	
2017	1,398,000	32,000	66,405	98,405	\$ 98,827
2018	1,366,000	34,000	64,885	98,885	
2019	1,332,000	36,000	63,270	99,270	
2020	1,296,000	37,000	61,560	98,560	
2021	1,259,000	39,000	59,803	98,803	
2022	1,220,000	41,000	57,950	98,950	
2023	1,179,000	43,000	56,003	99,003	
2024	1,136,000	45,000	53,960	98,960	
2025	1,091,000	47,000	51,823	98,823	
2026	1,044,000	49,000	49,590	98,590	
2027	995,000	52,000	47,263	99,263	
2028	943,000	54,000	44,793	98,793	
2029	889,000	57,000	42,228	99,228	
2030	832,000	59,000	39,520	98,520	
2031	773,000	62,000	36,718	98,718	
2032	711,000	65,000	33,773	98,773	
2033	646,000	68,000	30,685	98,685	
2034	578,000	72,000	27,455	99,455	
2035	506,000	75,000	24,035	99,035	
2036	431,000	78,000	20,473	98,473	
2037	353,000	82,000	16,768	98,768	
2038	271,000	86,000	12,873	98,873	
2039	185,000	90,000	8,788	98,788	
2040	95,000	95,000	4,513	99,513	
Totals		<u>\$ 1,514,000</u>	<u>\$ 1,254,855</u>	<u>\$ 2,768,855</u>	

Attachment H-4
Rural Development 2000 Series C

Due Date	Balance	Principal	Interest	Total	Five-Year Average
Jan 1, 2013	\$ 610,000	\$ 11,000	\$ 27,450	\$ 38,450	
2014	599,000	12,000	26,955	38,955	
2015	587,000	12,000	26,415	38,415	
2016	575,000	13,000	25,875	38,875	
2017	562,000	13,000	25,290	38,290	\$ 38,597
2018	549,000	14,000	24,705	38,705	
2019	535,000	15,000	24,075	39,075	
2020	520,000	15,000	23,400	38,400	
2021	505,000	16,000	22,725	38,725	
2022	489,000	17,000	22,005	39,005	
2023	472,000	17,000	21,240	38,240	
2024	455,000	19,000	20,475	39,475	
2025	436,000	19,000	19,620	38,620	
2026	417,000	20,000	18,765	38,765	
2027	397,000	21,000	17,865	38,865	
2028	376,000	22,000	16,920	38,920	
2029	354,000	23,000	15,930	38,930	
2030	331,000	24,000	14,895	38,895	
2031	307,000	25,000	13,815	38,815	
2032	282,000	26,000	12,690	38,690	
2033	256,000	27,000	11,520	38,520	
2034	229,000	29,000	10,305	39,305	
2035	200,000	30,000	9,000	39,000	
2036	170,000	31,000	7,650	38,650	
2037	139,000	33,000	6,255	39,255	
2038	106,000	34,000	4,770	38,770	
2039	72,000	36,000	3,240	39,240	
2040	36,000	36,000	1,620	37,620	
Totals		<u>\$ 610,000</u>	<u>\$ 475,470</u>	<u>\$ 1,085,470</u>	

Attachment H-5
Kentucky Rural Development Series 2004D

Due Date	Balance	Principal	Interest	Total	Five-Year Average
2013	\$ 4,050,000	\$ 177,000	\$ 173,566	\$ 350,566	
2014	3,873,000	185,000	166,551	351,551	
2015	3,688,000	188,000	158,867	346,867	
2016	3,500,000	203,000	150,812	353,812	
2017	3,297,000	205,000	142,407	347,407	\$ 350,041
2018	3,092,000	208,000	133,900	341,900	
2019	2,884,000	194,000	125,619	319,619	
2020	2,690,000	195,000	117,605	312,605	
2021	2,495,000	209,000	109,147	318,147	
2022	2,286,000	245,000	99,527	344,527	
2023	2,041,000	258,000	88,361	346,361	
2024	1,783,000	265,000	76,252	341,252	
2025	1,518,000	282,000	63,616	345,616	
2026	1,236,000	290,000	50,403	340,403	
2027	946,000	306,000	36,636	342,636	
2028	640,000	309,000	22,430	331,430	
2029	331,000	331,000	7,646	338,646	
2030	-	-	-	-	
2031	-	-	-	-	
2032	-	-	-	-	
2033	-	-	-	-	
2034	-	-	-	-	
2035	-	-	-	-	
2036	-	-	-	-	
2037	-	-	-	-	
2038	-	-	-	-	
2039	-	-	-	-	
2040	-	-	-	-	
Totals		<u>\$ 4,050,000</u>	<u>\$ 1,723,345</u>	<u>\$ 5,773,345</u>	

Attachment H-6
Kentucky Rural Development Series 2008

Due Date	Balance	Principal	Interest	Total	Five-Year Average
2013	\$ 1,565,000	\$ 100,000	\$ 60,370	\$ 160,370	
2014	1,465,000	100,000	57,070	157,070	
2015	1,365,000	105,000	53,556	158,556	
2016	1,260,000	110,000	49,739	159,739	
2017	1,150,000	110,000	45,559	155,559	\$ 158,259
2018	1,040,000	115,000	41,003	156,003	
2019	925,000	120,000	36,244	156,244	
2020	805,000	130,000	31,182	161,182	
2021	675,000	130,000	25,917	155,917	
2022	545,000	135,000	20,466	155,466	
2023	410,000	145,000	14,621	159,621	
2024	265,000	45,000	10,627	55,627	
2025	220,000	45,000	8,692	53,692	
2026	175,000	45,000	6,757	51,757	
2027	130,000	50,000	4,683	54,683	
2028	80,000	50,000	2,470	52,470	
2029	30,000	15,000	1,023	16,023	
2030	15,000	15,000	341	15,341	
2031	-	-	-	-	
2032	-	-	-	-	
2033	-	-	-	-	
2034	-	-	-	-	
2035	-	-	-	-	
2036	-	-	-	-	
2037	-	-	-	-	
2038	-	-	-	-	
2039	-	-	-	-	
2040	-	-	-	-	
Totals		<u>\$ 1,565,000</u>	<u>\$ 470,320</u>	<u>\$ 2,035,320</u>	

Attachment H-7
Kentucky Infrastructure Authority Loan #F01-05

Due Date	Balance	Principal	Interest	Total	Five-Year Average
2013	\$ 862,635	\$ 71,563	\$ 15,203	\$ 86,766	
2014	791,072	72,857	13,909	\$ 86,766	
2015	718,215	74,444	12,322	\$ 86,766	
2016	643,771	75,516	11,250	\$ 86,766	
2017	568,255	76,881	9,885	\$ 86,766	\$ 86,766
2018	491,374	78,271	8,495	\$ 86,766	
2019	413,103	79,687	7,079	\$ 86,766	
2020	333,416	81,127	5,639	\$ 86,766	
2021	252,289	82,594	4,172	\$ 86,766	
2022	169,695	84,087	2,679	\$ 86,766	
2023	85,608	85,608	1,158	\$ 86,766	
2024	-	-	-	-	
2025	-	-	-	-	
2026	-	-	-	-	
2027	-	-	-	-	
2028	-	-	-	-	
2029	-	-	-	-	
2030	-	-	-	-	
2031	-	-	-	-	
2032	-	-	-	-	
2033	-	-	-	-	
2034	-	-	-	-	
2035	-	-	-	-	
2036	-	-	-	-	
2037	-	-	-	-	
2038	-	-	-	-	
2039	-	-	-	-	
2040	-	-	-	-	
Totals		<u>\$ 862,635</u>	<u>\$ 91,791</u>	<u>\$ 954,426</u>	

Attachment H-8
Kentucky Infrastructure Authority Loan #F01-05

Due Date	Balance	Principal	Interest	Total	Five-Year Average
2013	\$ 300,000	\$ 12,273	\$ 6,000	\$ 18,273	
2014	287,727	\$ 12,518	\$ 5,755	18,273	
2015	275,209	\$ 12,769	\$ 5,504	18,273	
2016	262,440	\$ 13,024	\$ 5,249	18,273	
2017	249,416	\$ 13,285	\$ 4,988	18,273	\$ 18,273
2018	236,131	\$ 13,550	\$ 4,723	18,273	
2019	222,581	\$ 13,821	\$ 4,452	18,273	
2020	208,760	\$ 14,098	\$ 4,175	18,273	
2021	194,662	\$ 14,380	\$ 3,893	18,273	
2022	180,282	\$ 14,667	\$ 3,606	18,273	
2023	165,615	\$ 14,961	\$ 3,312	18,273	
2024	150,654	\$ 15,260	\$ 3,013	18,273	
2025	135,394	\$ 15,565	\$ 2,708	18,273	
2026	119,829	\$ 15,876	\$ 2,397	18,273	
2027	103,953	\$ 16,194	\$ 2,079	18,273	
2028	87,759	\$ 16,518	\$ 1,755	18,273	
2029	71,241	\$ 16,848	\$ 1,425	18,273	
2030	54,393	\$ 17,185	\$ 1,088	18,273	
2031	37,208	\$ 17,529	\$ 744	18,273	
2032	19,679	\$ 19,679	\$ 394	20,073	
2033	-	-	-	-	
2034	-	-	-	-	
2035	-	-	-	-	
2036	-	-	-	-	
2037	-	-	-	-	
2038	-	-	-	-	
2039	-	-	-	-	
2040	-	-	-	-	
Totals		<u>\$ 300,000</u>	<u>\$ 67,260</u>	<u>\$ 367,260</u>	

Attachment H-9
KAcO Finance Corporation, 2010 First Series A

Due Date	Balance	Principal	Interest	Total	Five-Year Average
2013	\$ 2,515,000	\$ 50,000	\$ 118,300	\$ 168,300	
2014	2,465,000	50,000	116,175	166,175	
2015	2,415,000	50,000	114,050	164,050	
2016	2,365,000	55,000	111,925	166,925	
2017	2,310,000	55,000	109,587	164,587	\$ 166,007
2018	2,255,000	60,000	107,250	167,250	
2019	2,195,000	65,000	104,700	169,700	
2020	2,130,000	65,000	101,937	166,937	
2021	2,065,000	70,000	99,175	169,175	
2022	1,995,000	70,000	96,200	166,200	
2023	1,925,000	75,000	93,225	168,225	
2024	1,850,000	80,000	90,037	170,037	
2025	1,770,000	80,000	86,637	166,637	
2026	1,690,000	85,000	83,137	168,137	
2027	1,605,000	90,000	79,312	169,312	
2028	1,515,000	95,000	75,262	170,262	
2029	1,420,000	100,000	70,750	170,750	
2030	1,320,000	105,000	66,000	171,000	
2031	1,215,000	110,000	60,750	170,750	
2032	1,105,000	115,000	55,250	170,250	
2033	990,000	120,000	49,500	169,500	
2034	870,000	125,000	43,500	168,500	
2035	745,000	135,000	37,250	172,250	
2036	610,000	140,000	30,500	170,500	
2037	470,000	150,000	23,500	173,500	
2038	320,000	155,000	16,000	171,000	
2039	165,000	165,000	8,250	173,250	
2040	-	-	-	-	
Totals		<u>\$ 2,515,000</u>	<u>\$ 2,048,159</u>	<u>\$ 4,563,159</u>	