

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

OCT 18 2019

PUBLIC SERVICE
COMMISSION

In the Matter of:

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

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

Filed: October 18, 2019

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

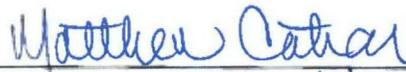
VERIFICATION OF JARED SALMONS

COMMONWEALTH OF KENTUCKY)
COUNTY OF Knott)

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


Jared Salmons

The foregoing Verification was signed, acknowledged and sworn to before me this ___ day of October, 2019, by Jared Salmons.


Commission expiration: 5/02/20

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

VERIFICATION OF KYLE SMITH

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF Knott)

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



Kyle Smith

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



Commission expiration: 5/02/20

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

VERIFICATION OF ALAN VILINES

COMMONWEALTH OF KENTUCKY)
COUNTY OF Warren)

Alan Vilines, Kentucky Rural Water Association on behalf of Knott County Water and Sewer District, states that he has supervised the preparation of certain of the following responses to data requests in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.



Alan Vilines

The foregoing Verification was signed, acknowledged and sworn to before me this 14th day of October, 2019, by Alan Vilines.

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

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

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

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

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

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

Response: As stated in Response to Item 1, KCWSD follows what it believes, is the Commission's practice to require an adjustment to a water utility's depreciation expense when the asset lives fall outside the ranges recommended by NARUC in its publication titled "Depreciation Practices for Small Utilities". Therefore, an adjustment is included to bring asset lives to or near the midpoint of the recommended ranges. Based on the information provided at the most recent water commissioner training, a few case adjustments may deviate from NARUC ranges to recognize the specific work performed instead of a broad category.

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

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

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

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

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

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

**Knott County Water and Sewer District
Case No. 2019-00268
Letcher County Water and Sewer District and City of Hindman's Second Request for
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5. Refer to Application, Attachment 5c. For each debt listed, state the annual date(s) that principal or interest payments must be made.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Knott County Water and Sewer District
Case No. 2019-00268
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10. The table below lists the total length of mains according to the Application, Knott District's 2018 Annual Report to the Public Service Commission, and Kentucky Water Resource Information System ("WRIS"). Explain the discrepancy and describe how Knott District determined that the lengths used in its application were the appropriate lengths for use in its cost-of-service study.

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

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

**Knott County Water and Sewer District
Case No. 2019-00268
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11. Refer to Knott District's Response to Letcher District/City's First Request for Information, Item 4, pages 169-174. Provide the depreciation schedule as an Excel Spreadsheet.

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

Knott County Water & Sewer District Depreciation Schedule

December 31, 2018

Note: Client's 2018 depreciation software did not correctly rollforward the ending 2017 balance when client prepared 2018 schedule for the audit. The client had also already closed out 2018 prior to identifying the items which prevented updating the schedule. As a result, we prepared the 2018 depreciation schedule using Excel. We used the 2018 year-ATB amount per this schedule to FF final balance and the ending ATB on this schedule to the amount shown in the 2019 depreciation schedule as beginning AD. We recalculated CY depreciation and final amounts to the trial balance.

Dep - Knott County	Retired	Est	Cost	Price	Current Method	Current Method	Est	
1000-00 Water Pumps & Distribution System								
10 Water Treatment Plant - Original	3/1/1970	71,434.30		71,434.00	-	71,434.00	30	
11 Water Treat - Original System	7/1/1970	19,422.00		19,422.00	-	19,422.00	20	
12 Water Treat	3/1/1970	4,000.00		4,000.00	-	4,000.00	14	
14 Water Treat - Original System	3/1/1970	79,233.85		79,233.00	-	79,233.00	20	
15 Water Treat - Original System	3/1/1970	12,428.20		12,428.00	-	12,428.00	40	
16 Hydroline - Original System	3/1/1970	7,622.00		7,622.00	-	7,622.00	10	
17 Water Lines	12/1/1979	800.00		800.00	-	800.00	20	
20 Water Lines	1/1/1980	300.00		300.00	-	300.00	20	
22 Water Wells	10/1/1980	6,207.63		6,207.60	-	6,207.60	40	
23 Water Wells	8/1/1981	3,000.00		2,976.00	75	2,791.00	40	
24 Water	2/1/1981	18,137.00		18,137.00	-	18,137.00	7	
31 Water	2/1/1981	211.04		211.00	-	211.00	7	
38 Water	6/1/1986	2,083.49		2,083.00	-	2,083.00	7	
40 Water Lines	6/1/1986	135,506.11		135,506.00	-	135,506.00	20	
41 Water Lines	9/1/1986	79,473.00		79,473.00	2,253	72,220.15	40	
42 Water Treatment Plant	4/1/1986	177,261.78		177,261.00	-	177,261.00	25	
43 Water Wells	1/1/1986	1,004.00		873.00	28	900.00	40	
46 Water Wells	12/1/1986	3,644.00		2,608.00	52	2,632.10	40	
48 Water Wells	3/1/1987	17,042.00		1,111.00	59	1,080.00	40	
51 Water Lines	5/1/1987	470.00		470.00	-	470.00	20	
52 Water Lines	5/1/1987	700.00		700.00	-	700.00	20	
54 Water	2/1/1988	1,408.26		1,408.00	-	1,408.00	7	
57 Water Wells	8/1/1988	140.00		140.00	15	125.47	40	
61 Water Wells	7/1/1987	2,810.00		1,842.00	55	1,820.00	40	
64 Water Wells	10/1/1987	2,841.00		1,367.00	52	1,395.63	40	
65 Water Wells	10/1/1987	3,034.00		1,137.00	76	1,068.85	40	
67 Turbine Int	7/1/2007	8,500.00		8,500.00	-	8,500.00	14	
70 Water	10/1/1987	10,000.00		10,000.00	-	10,000.00	10	
76 Plant Repair	2/1/2002	2,893.00		2,893.00	-	2,893.00	3	
76 Plant Repair	3/1/2002	3,444.00		3,444.00	-	3,444.00	3	
87 Plant Repair	3/1/2002	2,093.00		2,093.00	-	2,093.00	10	
88 Plant Repair	1/1/2002	17,222.00		17,222.00	-	17,222.00	10	
122 11' x 20' Manhole Building	4/1/2004	1,675.00		1,675.00	100	1,603.37	15	
122 11' x 20' Manhole Building	1/1/2004	2,174,521.01		476,888.00	33,192	444,696.45	62.5	
137 11' x 20' Manhole Building	6/1/2004	3,320.00		3,320.00	100	3,213.83	15	
142 New Construction - WTP	1/1/2008	34,810.00		18,370.00	8,827	9,549.70	30	
143 Construction 2012 - WTP	1/1/2008	6,178.13		2,110.00	211	2,110.00	30	
144 Construction 2016 - WTP	1/1/2008	133,801.00		44,810.00	5,461	49,271.70	30	
145 Construction 2007 - WTP	1/1/2008	4,372,299.71		1,575,170.00	19,187	1,575,170.00	30	
148 Construction 2004 - WTP	4/1/2004	4,251,819.18		1,375,144.00	16,844	1,375,144.00	30	
151 Upper Process Water Tanks	6/1/2008	231,744.00		46,816.00	4,928	47,743.06	45	
152 Capital Outlay - WTP	12/31/2008	182,407.57		14,723.00	12,347	12,405.52	30	
157 Construction 2009 - Water Lines	8/1/2009	4,393,512.41		1,025,720.00	38,806	1,025,720.00	62.5	
161 Construction 2009 - KCCFC Construction	6/1/2009	4,184,140.00		1,184,140.00	70,118	1,184,140.00	30	
161 Construction 2010 Water Lines	4/1/2010	5,812,141.93		1,158,280.00	81,224	1,158,280.00	62.5	
162 Construction 2010 Water Lines - KCCFC Construction	8/1/2010	2,666,030.93		298,430.00	33,606	298,430.00	62.5	
174 Construction 2011 - Waterlines	8/1/2011	4,237,326.00		1,153,100.00	62,237	1,153,100.00	62.5	
185 Construction 2011 Waterlines - KCCFC Construction	6/1/2011	1,875,578.00		182,500.00	36,315	182,500.00	62.5	
190 Construction 2012 Waterlines	6/1/2012	3,243,386.81		1,161,500.00	36,723	1,161,500.00	62.5	
191 Construction 2012 Waterlines - KCCFC Construction	6/1/2012	2,633,137.88		1,811,671.00	32,267	1,811,671.00	62.5	
197 Phase 1 Pump/Water Treatment Plant (KCCFC)	1/1/2013	36,875.51		24,230.00	5,841	20,389.21	62.5	
198 Civil Work - 10' x 20' Manhole Project	3/1/2014	4,200,000.00		1,750,000.00	44,808	1,750,000.00	62.5	
199 WTP Plant Upgrade Permit Project	3/1/2014	2,362,183.85		1,081,210.00	76,426	1,081,210.00	30	
217 Big Branch Project	1/1/2016	75,410.00		1,140.00	1,217	3,770.83	60	
219 Highway 51/15 Project	1/1/2016	432,222.79		12,460.00	7,120	21,360.37	60	
216 Highway 51/15	2/29/2016	2,300.00		2,110.00	378	188.00	10	
216 Water	3/1/2016	1,470.00		1,470.00	613	1,470.00	10	
221 Ref Fee Project	12/9/2016	1,444,496.97		26,811.00	69,673	143,968.94	60	
222 AME Branch Line Project	Added 12/1/10/17	1/1/2018	2,432,241.00	-	-	40,554	40,554.00	60
224 AME Ref Fee Project	Added 12/1/10/17	1/1/2018	49,311.00	-	-	593	593.16	60
235 Parkville New Meter	Added 11/31/17	1/1/2018	6,014.00	-	-	401	481.17	12.5
			24,140,155.4	8,855,945	1,172,019	10,012,366.11		
			TR WP 435-4	WP 435-4	WP 435-4	TR WP 435-4		
1500-00 Operating Equipment - Water								
12 Centrifugal Addition - Original WTP	3/1/1970	40.00		40.00	-	40.00	5	
18 Sewer Pumper	1/1/1980	799.00		799.00	-	799.00	5	
19 Check Valve	3/1/1980	210.00		210.00	-	210.00	5	
21 Gate Valve	7/1/1980	214.40		214.00	-	214.00	5	
23 Backflow Meter Stop	1/1/1981	121.75		121.00	-	121.00	5	
27 Centrifugal	3/1/1983	360.00		360.00	-	360.00	5	
28 Pump	10/1/1983	10,000.00		11,000.00	-	10,000.00	5	
29 Pump	10/1/1983	433.11		433.00	-	433.00	5	
30 Pump	10/1/1983	1,743.00		1,743.00	-	1,743.00	5	
31 Pump	10/1/1983	1,172.50		1,172.00	-	1,172.00	5	
31 Pump	12/1/1983	1,171.93		1,171.00	-	1,171.00	5	
33 Pump	3/1/1984	2,394.20		2,394.00	-	2,394.00	5	
36 Pump	1/1/1985	1,137.89		1,137.00	-	1,137.00	5	
37 Motor Re-lining Frames	11/1/1986	270.00		270.00	-	270.00	5	
37 Motor Re-lining Frames	10/1/1986	16,700.00		16,700.00	-	16,700.00	5	
44 Pump	7/1/1986	550.00		550.00	-	550.00	5	
45 Pump	12/1/1986	1,246.83		1,246.00	-	1,246.00	5	
47 Pump	10/1/1987	3,266.85		3,266.00	-	3,266.00	5	
48 Pump	1/1/1987	816.00		816.00	-	816.00	5	
49 Pump	3/1/1987	1,210.00		1,210.00	-	1,210.00	5	
51 Pump	1/1/1988	2,822.91		2,822.00	-	2,822.00	5	
58 Pump	12/1/1989	1,674.43		1,674.00	-	1,674.00	5	
57 Pump	3/1/1991	1,668.00		1,668.00	-	1,668.00	5	
60 Pump	6/1/1990	1,233.00		1,233.00	-	1,233.00	5	
62 Centrifugal	7/1/1994	4,334.63		4,334.00	-	4,334.00	5	
66 Pump	12/1/1999	4,665.81		4,665.00	-	4,665.00	5	
61 Centrifugal Centrifugal	7/1/2002	2,640.00		2,640.00	-	2,640.00	5	
62 Centrifugal Pump	7/1/2002	1,840.00		1,840.00	-	1,840.00	5	
70 Civil Work & Computer	7/1/2002	2,310.76		2,310.00	-	2,310.00	5	
64 Tank & Valves	7/1/2002	1,443.40		1,443.00	-	1,443.00	5	
97 Utility Instruments	6/1/2003	1,847.00		1,847.00	-	1,847.00	5	
98 Check Recorder	6/1/2003	761.31		761.00	-	761.00	5	
99 Turbiditymeter	6/1/2003	724.10		724.00	-	724.00	5	
100 Water Treatment Equipment	6/1/2003	2,313.77		2,313.00	-	2,313.00	5	
119 Turbiditymeter	1/1/2004	724.10		724.00	-	724.00	5	
119 Turbiditymeter	1/1/2004	610.00		610.00	-	610.00	5	
131 Manual	6/2/2004	2,099.10		2,099.00	-	2,099.00	5	
133 Manual	6/2/2004	1,007.00		1,007.00	-	1,007.00	5	
133 Manual	6/2/2004	444.00		444.00	-	444.00	5	
134 Manual	6/1/2009	3,000.00		3,000.00	-	3,000.00	5	
173 Generator	6/1/2011	26,000.00		21,300.00	1,040.00	22,340.00	10	
177 Equipment	6/1/2011	26,135.71		9,870.00	1,033.67	11,923.67	15.0	
188 AME Centrifugal	6/1/2012	15,000.00		12,000.00	1,000.00	10,000.00	10	
205 Manhole Building, 24' x 30' WTP	12/1/2014	9,814.00		9,814.00	-	10,071.35	37.5	
222 11' x 20' Manhole Building & Computer	Added 12/31/17	1/1/2018	25,200.00	-	2,664.48	2,664.48	37.5	
			207,816	137,790	8,955.68	146,745.68		
			TR WP 435-4	WP 435-4	WP 435-4	TR WP 435-4		
1503-00 WWTPs & Collection Systems								
2 Wastewater Plant	7/1/1970	24,700.00		24,700.00	-	24,700.00	30	
7 Wastewater Plant - Addition	7/1/1970	27,700.00		27,700.00	-	27,700.00	30	
6 WWTW Equipment	7/1/1970	491.44		491.44	-	491.44	5	
7 WWT Collection Lines	7/1/1970	26,700.00		26,700.00	-	26,700.00	30	
8 WWT Collection System	7/1/1970	128,400.00		128,400.00	-	128,400.00	30	
9 Wastewater Plant - Pumping Station	11/1/1975	19,676.46		19,676.00	-	19,676.00	30	
5 Wastewater Plant - Pumps	11/1/1975	381.00		381.00	-	381.00	5	
68 Manual	9/23/2000	2,451.00		2,451.00	-	2,451.00	15	
71 Computer Software	3/1/2002	1,134.00		1,134.00	-	1,134.00	5	
72 Computer Software	3/1/2002	792.00		792.00	-	792.00	5	
73 Civil Work & Computer	7/1/2002	990.00		990.00	-	990.00	5	
74 Civil Work & Computer	7/1/2002	2,262.00		2,262.00	-	2,262.00	5	
76 Plant Repair	7/1/20							

118	Argument Invoice	4/14/2004	348.00	348.00	-	248.00	7
120	Single Signaling System	3/10/2004	26,300.00	26,300.00	-	26,300.00	10
121	18" CW Manhole Building	4/13/2004	700.00	700.00	-	700.00	10
126	Asac	4/23/2004	899.70	899.70	-	899.70	7
131	Education Process Analyzer	4/23/2004	817.00	817.00	-	817.00	7
132	Clear Scanner	4/23/2004	1,000.00	1,000.00	-	1,000.00	7
133	24" CW Manhole Building	4/23/2004	1,431.00	1,431.00	95.00	1,336.00	15
149	Concrete Pad for Drying Basin	4/13/2004	400.00	400.00	-	423.00	15
204	Pipes From WWTP C&I Spcl. Upgrade	12/1/2014	310,000.00	310,000.00	10,340.00	42,240.00	20
216	Pipes From Sewer Main	1/1/2016	15,000.00	15,000.00	344.41	754.41	10
217	Hot Creek Wastewater Pump	12/20/2014	4,207,144.46	3,907,800.00	120,284.43	3,158,843.35	35.5
230	Alter 1/2" of College Treatment Bridge	11/16/2016	9,999.00	341.80	-	133.32	60
231	Hot Creek Sewer Pressure Project - HWY 80	12/31/2016	1,642,212.00	0.00	-	0.00	50
245	Hot Creek Sewer Pressure Project - I-80 Station - HWY 80	12/31/2016	662,248.00	0.00	-	0.00	20
			7,045,452.56	571,427.00	131,624.92	703,651.92	
			TL W P 426-A	WP 426-A	WP 426-A	TL W P 426-A	
1505-00 Office Furniture & Equipment							
26	Table	7/11/1983	379.00	379.00	-	379.00	5
27	Chair	8/1/1984	2,500.00	2,500.00	-	2,500.00	5
41	Computer	1/11/1992	2,199.00	2,199.00	-	2,199.00	5
70	18" H Massack	7/10/2002	2,528.00	2,528.00	-	2,528.00	10
89	Office Software	6/10/2003	1,131.00	1,131.00	-	1,131.00	3
93	Computers	6/10/2003	963.30	963.30	-	963.30	3
95	Computers	6/10/2003	2,460.31	2,460.30	-	2,460.30	3
95	Computers	4/1/2003	3,761.59	3,761.00	-	2,761.00	5
101	Billig Software	4/10/2003	485.00	485.00	-	485.00	3
101	Computers	4/10/2003	714.39	214.00	-	214.00	3
106	Computers	4/10/2003	5,020.89	5,020.89	-	1,820.89	5
107	Computers	10/20/2003	1,626.95	1,626.95	-	1,626.95	3
123	Service Annual Software	5/18/2004	737.85	737.85	-	737.85	7
124	Service Annual Software	5/18/2004	1,763.83	1,763.83	-	1,763.83	7
148	Chair	4/1/2010	415.41	415.41	-	415.41	5
154	Computer Equipment	4/1/2010	11,023.22	3,911.00	373.85	4,914.25	22.5
163	Office Furniture	4/1/2010	46,110.37	15,243.00	2,076.24	17,819.24	22.9
166	Phone System	4/1/2010	8,390.88	4,342.00	-	826.00	10
167	Phone	4/1/2010	9,577.66	6,577.66	-	3,577.66	9
169	Health Billing Software - K2PC Contribution	4/1/2010	101,241.00	11,191.00	1,917.80	16,614.00	15
176	Office Furniture	4/1/2011	16,263.41	4,843.00	736.15	5,281.15	22.5
178	Printer	4/1/2011	1,368.99	1,191.00	74.00	1,245.00	7
179	Printer w/ TV	4/1/2011	2,095.00	1,000.00	123.00	1,093.00	7
189	Computer Equipment	4/1/2011	63,516.99	10,648.00	1,993.80	7,695.80	7
192	Printer	4/1/2011	728.74	575.00	102.00	677.00	7
201	WiFi System Components by Dell OptiPlex	4/1/2011	5,629.18	565.00	322.72	857.72	22.9
202	Service, Non-Printing, Shared System & Software	4/1/2011	21,180.00	1,187.00	541.33	458.33	10.2
203	Computer, Dell Latitude Mini	10/23/2014	1,066.23	975.00	-	886.23	3
206	Dell Latitude Computer-Kyle	12/19/2014	495.52	516.00	-	487.50	3
207	Dell Latitude Computer-Liz - Motor Pooling	10/16/2014	1,297.52	733.00	241.00	766.00	3
208	Apple i3D Accounting Software	10/20/2014	1,561.54	507.00	48.44	376.44	22.9
			172,712.57	53,773.00	4,444.24	102,164.54	
			TL W P 426-A	WP 426-A	WP 426-A	TL W P 426-A	
1506-00 Vehicles & Motorist Equipment							
76	Chery Fagor - 2005	4/1/2003	13,996.00	13,996.00	0.00	13,996.00	5
116	Chery + Door	1/8/2004	13,270.00	13,270.00	0.00	13,270.00	5
117	Chery Fagor Cab	1/8/2004	13,270.00	13,270.00	0.00	13,270.00	5
156	Toyota Camry - 4 Cyl - 2001	9/16/2009	16,740.00	16,740.00	0.00	16,740.00	5
164	Mercedes-Benz	4/1/2003	46,140.00	46,140.00	0.00	45,812.20	12.5
168	Chery F30 Pickup Truck (Dodge)	4/1/2003	33,250.00	33,250.00	0.00	33,250.00	7
169	Chery 2008HD Utility Truck	4/1/2003	19,041.00	19,041.00	0.00	19,041.00	7
171	Ford Ranger 4 x 4 Pickup	4/1/2010	19,221.00	19,221.00	0.00	19,221.00	7
180	Car Wash	10/21/2011	40,540.00	40,540.00	4,813.45	35,726.55	12.5
187	Ford F350 Pickup Truck (Chrysler Ram)	2/27/2012	27,173.00	42,516.00	5,455.57	26,575.57	7
203	Chevrolet, Used 2006 B/C W/ 4x4 Pickup Truck	2/24/2014	2,000.00	2,000.00	0.00	2,000.00	2
209	Chevrolet, New 2011 Silverado W/ 4x4 V-8 Cab P U	10/20/2014	27,240.00	12,134.00	3,922.60	16,230.60	7
210	Used 2008 Chevrolet 4300 V6 Utility Truck	4/1/2011	4,000.00	4,000.00	-	4,000.00	3
211	Used 2007 Chevrolet	11/03/2013	2,000.00	7,000.00	0.00	7,000.00	3
216	2016 Dodge Ram 1500	10/4/2016	23,400.00	2,687.00	-	2,687.00	6
222	2016 Dodge Ram 1500	3/10/2016	23,400.00	2,687.00	-	2,687.00	6
229	2016 Ram 1500	12/28/2016	70,179.00	0.00	-	0.00	6
			414,948.07	365,679.00	25,047.08	291,726.08	
			TL W P 426-A	WP 426-A	WP 426-A	TL W P 426-A	
1507-00 Land/Land Rights - Water							
9	Land	7/1/1993	336.00	-	-	-	0
96	Right of Way - CLK	4/1/2003	2,400.00	-	-	-	0
91	Land Option	4/1/2003	1,100.00	-	-	-	0
139	Land Right	9/20/2004	700.00	-	-	-	0
140	Land	9/1/2005	4,000.00	-	-	-	0
141	Land	9/1/2007	999.00	-	-	-	0
146	Right of Way - Rig Branch Highway	10/23/2008	6,000.00	-	-	-	0
147	Right of Way - Interstate Highway	3/4/2008	1,500.00	-	-	-	0
160	Land	4/1/2010	900.00	-	-	-	0
173	Land	4/1/2011	25,251.00	-	-	-	0
			17,226.00	-	-	-	0
			TL W P 426-A	-	-	-	0
1508-00 Land and Rights - Wastewater							
1	Land	7/1/1993	450.00	-	-	-	0
102	Right of Way - CLK	4/29/2003	1,140.00	-	-	-	0
103	Land Option	4/29/2003	900.00	-	-	-	0
138	Land Right	9/20/2004	300.00	-	-	-	0
213	Land	10/20/2016	95,000.00	-	-	-	0
			100,000.00	-	-	-	0
			TL W P 426-A	-	-	-	0
1509-00 Tools &							
24	Welder	2/10/1982	540.00	540.00	-	540.00	5
26	Welding Mask	5/10/1984	1,049.00	1,049.00	-	1,049.00	5
69	Welder Air Hose	1/11/2001	1,044.22	1,049.00	-	1,044.00	5
80	RAM Minivan	7/10/2002	4,822.00	4,822.00	-	4,822.00	10
92	Hand Lumber	4/10/2003	500.00	500.00	-	500.00	5
104	Welding Lumber	4/20/2003	240.00	240.00	-	240.00	5
126	Tooling Equipment	4/16/2004	583.00	583.00	-	583.00	5
127	Tooling Equipment	4/16/2004	1,363.00	1,363.00	-	1,363.00	5
128	1/2" Cast Iron	4/22/2004	307.00	307.00	-	307.00	5
129	1/2" Cast Iron	4/22/2004	714.00	714.00	-	714.00	5
161	Tool Table	4/1/2010	11,140.00	4,846.00	1,043.00	5,444.43	12.5
181	Clear Trailer	10/21/2011	1,340.00	4,130.00	263.00	4,793.00	7
182	Tractor	10/21/2011	6,451.00	3,180.00	316.00	3,676.00	12.5
183	Pipe Clamps - Attachment for Solid Bear	10/21/2011	5,075.64	2,204.00	405.65	2,509.65	12.5
184	Anchor Blocks for Solid Bear	10/21/2011	3,637.81	2,443.00	462.00	2,447.00	12.5
185	Solid Spreader for Solid Bear	10/21/2011	3,790.00	1,972.00	251.20	1,828.20	12.5
186	Other Equipment	10/21/2011	2,243.11	2,009.00	423.13	2,033.13	12.5
192	Welder Air Compressor w/ Trailer	4/1/2012	5,007.22	4,201.00	765.18	1,061.18	12.5
193	Trailer-Mounting System	11/8/2012	2,000.00	2,000.00	400.00	2,400.00	12.5
			68,810.00	46,982.00	4,735.23	47,237.23	
			TL W P 426-A	-	-	-	0
Summary							
1500 - Water Plant & Distribution System							
1501-00	Water Plant & Distribution System		54,402,554.24	8,885,841.00	1,127,076.11	10,517,864.11	
1502-00	Operating Equipment - Water		2,073,616.11	137,799.00	8,255.68	146,394.66	
1503-00	WWTP & Distribution System		2,064,416.00	376,279.00	193,614.93	702,893.93	
1504-00	Office Furniture & Equipment		172,712.57	93,773.00	9,444.24	113,144.24	
1505-00	Vehicles & Motorist Equipment		414,948.07	365,679.00	25,047.08	291,726.08	
1506-00	Land and Rights - Wastewater		100,000.00	0.00	0.00	0.00	
1507-00	Land/Land Rights - Water		17,226.00	0.00	0.00	0.00	
1508-00	Land and Rights - Wastewater		68,810.00	46,982.00	4,735.23	47,237.23	
1509-00	Tools & Miscellaneous Equipment		12,201,241.00	9,996,213.00	1,037,220.22	11,229,706.22	

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

December 31, 2018

000 - Knott County Water & Sewer District								
Sys ID	Asset Code	Description	Retired OR	In Service	Cost	Prior	Current Method	Life
1501-00 - Water Plant & Distribution System								
10		Water Treatment Plant - Original		7/1/92W	75,474.30	75,474.00	SL	30
11		Water Tank - Original System		7/1/92W	15,452.00	15,452.00	SL	25
13		Parking Lot		7/15/92A	3,696.00	3,696.00	SL	15
14		Water Lines - Original System		7/12/92W	79,239.89	79,239.00	SL	20
15		Water Wells - Original System		7/15/92W	12,428.50	12,428.00	SL	40
16		Hydrants - Original System		7/1/92W	3,625.00	3,625.00	SL	10
17		Water Lines		12/15/99W	800.00	800.00	SL	20
20		Water Lines		6/10/99W	500.00	500.00	SL	20
22		Water Wells		06/11/99W	6,707.45	6,090.00	168.00 SL	40
25		Water Wells		8/19/92	3,000.00	2,581.00	75.00 SL	40
34		Meters		2/10/95	18,139.41	18,139.00	SL	7
35		Meter		2/10/95	221.54	221.00	SL	7
38		Meters		6/20/96	2,983.49	2,983.00	SL	7
40		Water Lines		6/10/96	135,540.11	135,540.00	SL	20
41		Water Wells		8/10/96	90,527.35	69,210.00	2,263.00 SL	40
42		Water Tanks and Plant		8/20/96	577,995.70	577,995.00	SL	25
43		Water Wells		11/17/96	1,104.00	845.00	28.00 SL	40
46		Water Wells		12/11/96	3,684.00	2,768.00	92.00 SL	40
50		Water Wells		7/10/97	1,962.00	1,462.00	49.00 SL	40
51		Water Lines		9/10/97	470.00	470.00	SL	20
52		Water Lines		8/15/97	960.00	960.00	SL	20
54		Meter		2/10/98	1,469.56	1,469.00	SL	7
57		Water Wells		8/10/98	618.00	426.00	15.00 SL	40
63		Water Wells		9/10/98	2,631.00	1,276.00	66.00 SL	40
64		Water Wells		10/13/98	3,681.00	1,771.00	92.00 SL	40
65		Water Wells		11/10/98	3,034.00	1,457.00	76.00 SL	40
67		Parking Lot		9/15/99	8,500.00	8,500.00	SL	15
79		Meters		7/15/02	10,809.00	10,809.00	SL	10
85		Plant Repairs		7/15/02	2,893.80	2,893.00	SL	3
86		Plant Repairs		7/15/02	3,454.50	3,454.00	SL	5
87		Plant Repairs		7/15/02	2,093.70	2,093.00	SL	10

000 - Knott County Water & Sewer District								
Sys ID	Asset Code	Description	Retired OR	In Service	Cost	Prior	Current Method	Life
1501-00 - Water Plant & Distribution System								
88		Plant Repairs		7/1/2002	17,322.20	17,322.00	SL	10
122		18' x 20' Metal Building		4/13/2004	1,655.50	1,403.00	110.00 SL	15
125		Mallie RT 899 Waterline Extension		6/1/2004	2,074,528.01	417,666.00	33,192.00 SL	62.5
137		24' x 28' Metal Building		6/23/2004	3,342.50	2,787.00	223.00 SL	15
142		New Construction - WTP		1/1/2008	264,810.00	79,443.00	8,427.00 SL	30
143		Construction 2005 - WTP		1/1/2008	6,318.53	1,899.00	211.00 SL	30
144		Construction 2006 - WTP		1/1/2008	133,821.00	40,149.00	4,461.00 SL	30
145		Construction 2007 - WTP		1/1/2008	4,737,599.71	1,418,283.00	157,587.00 SL	30
150		Construction 2008 - WTP		6/30/2008	4,975,319.15	1,409,674.00	165,844.00 SL	30
151		Pippa Passes Water Tanks		6/30/2008	221,744.56	41,888.00	4,928.00 SL	45
152		Capital Outlay - WTP		12/31/2008	382,407.59	101,976.00	12,747.00 SL	30
153		Construction 2009 - Water Lines		6/1/2009	4,739,725.45	575,089.00	75,836.00 SL	62.5
155		Construction 2009 KCFC Contribution		6/5/2009	2,118,554.95	535,520.00	70,618.00 SL	30
161		Construction 2010 Water Lines		6/1/2010	5,101,515.95	537,358.00	81,624.00 SL	62.5
162		Construction 2010 Water Lines - KCFC Contribution		6/1/2010	2,066,030.93	217,619.00	33,056.00 SL	62.5
174		Construction 2011 - Waterlines		6/1/2011	4,327,305.08	386,573.00	69,237.00 SL	62.5
175		Construction 2011 Waterlines - KCFC Contribution		6/1/2011	1,895,697.78	169,348.00	30,331.00 SL	62.5
190		Construction 2012 Waterlines		6/1/2012	3,545,316.81	259,990.00	56,725.00 SL	62.5
191		Construction 2012 Waterlines - KCFC Contribution		6/1/2012	2,035,317.88	149,256.00	32,565.00 SL	62.5
197		Route 7 Branch Water Distribution Lines (KCFC)		10/1/2013	365,075.51	18,983.00	5,841.00 SL	62.5
198		Carr Creek/Rt. 582 Waterlines Project		9/30/2014	4,050,521.16	145,818.00	64,808.00 SL	62.5
199		WTP Plant Upgrade/Retrofit Project		9/30/2014	2,862,783.83	214,709.00	95,426.00 SL	30
217		Big Branch Project		1/1/2016	75,410.00	1,257.00	1,257.00 SL	60
219		Hickory Hills Project		1/1/2016	427,222.39	7,120.00	7,120.00 SL	60
214		Meters & MXU's		2/29/2016	2,780.00	232.00	278.00 SL	10
215		Meters		3/21/2016	1,430.00	107.00	143.00 SL	10
221		Red Fox Project		12/9/2016	4,144,496.97	5,756.00	69,075.00 SL	60
223		AML Branch Lines Project		1/1/2018	2,433,242.00		SL	60
224		AML Red Fox Project		1/1/2018	59,351.00		SL	60
225		Portable Flow Meter		1/1/2018	6,014.00		481.00 SL	12.5
54,140,355.74	7,801,851.00	1,085,475.00						

000 - Knott County Water & Sewer District								
Sys ID	Asset Code	Description	Retired OR	In Service	Cost	Prior	Current Method	Life
1502-00 - Operating Equipment - Water								
12		Centrifuge Addition - Original WTP		7/1/1970	40.00	40.00	SL	5
18		Speed Reducer		3/1/1980	799.00	799.00	SL	5
1502-00 - Operating Equipment - Water								
19		Check Valve		5/1/1980	354.78	354.00	SL	5
21		Gate Valve		7/1/1980	214.43	214.00	SL	5
23		Starter & Heater Strips		2/1/1981	121.73	121.00	SL	5
27		Centrifuge		7/1/1983	740.69	740.00	SL	5

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

000 - Knott County Water & Sewer District

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

207,816.15 130,875.00 6,915.00

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

000 - Knott County Water & Sewer District

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

Asset ID	Asset Code	Description	Retired OR	In Service	Cost	Prior	Current Method	Life		
4,922,932.66	439,802.00	131,625.00								
1505-00 - Office Furniture & Equipment										
26		Safe			7/1/1983	379.99	379.00	SL		5
53		Computer			1/1/1988	2,520.00	2,520.00	SL		5
61		Computer			11/1/1992	2,179.97	2,179.00	SL		5
70		O & M Manuals			7/1/2002	2,928.00	2,928.00	SL		10
89		Billing Software			6/1/2003	1,131.90	1,131.00	SL		5
93		Computers			6/1/2003	503.30	503.00	SL		5
94		Computers			6/1/2003	2,400.27	2,400.00	SL		5
95		Computers			6/1/2003	3,795.39	3,795.00	SL		5
101		Billing Software			6/30/2003	485.10	485.00	SL		5
105		Computers			6/30/2003	215.70	215.00	SL		5
106		Computers			6/30/2003	1,028.69	1,028.00	SL		5
107		Computers			6/30/2003	1,626.59	1,626.00	SL		5
123		Sensus Autorecad Software			5/18/2004	757.85	757.00	SL		7
124		Sensus Autorecad Software			5/18/2004	1,768.33	1,768.00	SL		7
148		Computer			5/7/2008	618.41	618.00	SL		5
158		Computer Equipment			6/1/2010	11,633.62	3,404.00	517.00 SL		22.5
163		Office Furniture			6/1/2010	46,715.37	13,667.00	2,076.00 SL		22.5
166		Phone System			6/1/2010	8,390.60	5,523.00	839.00 SL		10
167		Printer			6/1/2010	9,557.66	8,986.00	571.00 SL		7
159		Harris Billing Software - KCFC Contribution			6/1/2010	19,170.00	12,620.00	1,917.00 SL		10
176		Office Furniture			6/1/2011	16,563.41	4,109.00	736.00 SL		22.5
178		Printer			6/1/2011	1,264.96	1,010.00	181.00 SL		7

000 - Knott County Water & Sewer District

Asset ID	Asset Code	Description	Retired OR	In Service	Cost	Prior	Current Method	Life		
1505-00 - Office Furniture & Equipment										
179		Sharp 60" TV			6/1/2011	2,094.98	1,669.00	299.00 SL		7
189		Computer Equipment			6/1/2012	8,356.99	5,472.00	1,194.00 SL		7
193		Printer			6/1/2012	720.74	472.00	103.00 SL		7
201		Billing System Computers (3) Dell OptiPlex			8/3/2014	5,029.18	541.00	224.00 SL		22.5
202		Software, New Billing by United Systems & Software			8/28/2014	21,180.00	2,196.00	941.00 SL		22.5
209		Computer, Dell Laptop (Manager)			10/23/2014	1,066.29	462.00	213.00 SL		5
206		Dell Laptop Computer-Kyle			12/19/2014	859.52	344.00	172.00 SL		5
207		Dell Laptop Computer (2) - Meter Reading			12/19/2014	1,207.32	482.00	241.00 SL		5
208		Sage 50 Accounting Software			12/29/2014	1,562.44	138.00	69.00 SL		22.5
177,712.57	83,427.00	10,293.00								
1506-00 - Vehicles & Motorized Equipment										
96		Chevy Pickup - 2003			6/1/2003	13,996.50	13,996.00	SL		5
116		Chevy 4 Door			1/8/2004	15,287.30	15,287.00	SL		5
117		Chevy Regular Cab			1/8/2004	13,328.70	13,328.00	SL		5
156		Toyota Corolla - KCFC Contribution			9/16/2009	16,745.00	16,745.00	SL		5
164		Mimi Excavators (2)			6/1/2010	66,340.00	34,938.00	5,307.00 SL		12.5
168		Ford F350 Pickup Truck (Dually)			6/1/2010	33,725.00	31,718.00	2,007.00 SL		7
169		Chevy 2500HD Utility Truck			6/1/2010	19,041.00	17,907.00	1,134.00 SL		7
171		Ford Ranger 4 x 4 Pickup			6/1/2010	17,221.00	16,195.00	1,026.00 SL		7
180		Case Skid Steer			10/21/2011	50,168.12	20,734.00	4,013.00 SL		12.5
187		Ford F5H7 Dump Truck (Crossroads Ford)			2/27/2012	52,217.00	36,056.00	7,460.00 SL		7
203		Chevrolet, Used 2006 RC WT 4x4 Pickup Truck		12/31/2018	2/24/2014	2,000.00	2,000.00	SL		2
200		Chevrolet, New 2015 Silverado WT 4x4 X-Cab P/U			10/30/2014	27,250.00	8,435.00	3,893.00 SL		7
210		Used 2008 Chevy K3500 4X4 Utility Truck			4/10/2015	6,000.00	5,250.00	750.00 SL		3
211		Used 2007 Chevy Silverado			11/13/2015	7,500.00	4,375.00	3,125.00 SL		2
226		2018 Dodge Ram 18882			2/14/2018	23,450.00		2,687.00 SL		8
227		2018 Dodge Ram 31876			2/14/2018	23,450.00		2,687.00 SL		8
229		2019 Ram 1500			12/28/2018	27,129.00				8
414,848.62	236,964.00	34,089.00								
1507-00 - Land/Land Rights - Water										
		Land			7/1/1970	321.00			NON	0
		Right of Way - CSX			6/1/2003	2,000.00				0
		Land Option			6/1/2003	2,000.00				0
		Land Rights			9/20/2004	700.00				0
		Land			9/1/2005	11,000.00				0

000 - Knott County Water & Sewer District

Asset ID	Asset Code	Description	Retired OR	In Service	Cost	Prior	Current Method	Life			
1507-00 - Land/Land Rights - Water											
141		Land			6/30/2007	999.00				0	
146		Right of Way - Big Branch/Fishman			2/22/2008	8,000.00				0	
147		Right of Way - Enterprise Mining			3/4/2008	1,500.00				0	
160		Land			6/1/2010	500.00			NONE	0	
173		Land			6/1/2011	19,501.00				0	
									117,294.00	0.00	0.00
1508-00 - Land/Land Rights - Wastewater											
1		Land			7/1/1970	450.60			NONE	0	
102		Right of Way - CSX			6/30/2003	1,140.00				0	
103		Land Option			6/30/2003	900.00				0	
138		Land Rights			9/20/2004	300.00				0	
213		Land			1/20/2016	30,500.00			NONE	0	
									33,290.60	0.00	0.00
1509-00 - Tools & Miscellaneous Equipment											
24		Welder			2/1/1982	540.00	540.00	SL		5	
56		Riding Mower			5/1/1988	1,049.99	1,049.00	SL		5	

69	Water Blue Book	1/1/2001	1,054.22	1,054.00	SL	5
80	O&M Manuals	7/1/2002	6,832.00	6,832.00	SL	10
92	Riding Lawnmower	6/1/2003	560.00	560.00	SL	5
104	Riding Lawnmower	6/30/2003	240.00	240.00	SL	5
126	Tapping Equipment	6/16/2004	585.00	585.00	SL	5
127	Tapping Equipment	6/16/2004	1,365.00	1,365.00	SL	5
128	14" Cutoff Saw	6/22/2004	307.01	307.00	SL	5
129	14" Cutoff Saw	6/22/2004	716.35	716.00	SL	5
165	Fuel Tanks	6/1/2010	11,176.00	4,207.00	639.00 SL	17.5
181	Gator Trailer	10/31/2011	4,740.00	3,498.00	677.00 SL	7
182	Trencher	10/21/2011	6,451.00	2,666.00	516.00 SL	12.5
183	Pipe Grapple Attachment for Skid Steer	10/28/2011	5,070.65	2,098.00	406.00 SL	12.5
184	Loader Bucket for Skid Steer	10/28/2011	5,037.01	2,082.00	403.00 SL	12.5
185	Salt Spreader for Skid Steer	10/28/2011	3,190.00	1,318.00	255.00 SL	12.5
186	Other Equipment	10/28/2011	5,289.15	2,186.00	423.00 SL	12.5
192	Honda Air Compressor w/Trailer	6/1/2012	9,607.22	3,524.00	769.00 SL	12.5
195	Titan Monitoring System	11/8/2012	5,000.00	1,667.00	400.00 SL	12.5

68,810.60

Summary

000 - Knott County Water & Sewer District

	Cost	Prior	Curr
1501-00 - Water Plant & Distribution System	54,140,355.74	7,801,851.00	1,085,475.00
1502-00 - Operating Equipment - Water	207,816.15	130,875.00	6,915.00
1503-00 - WWTPs & Collection System	4,922,932.66	439,802.00	131,625.00
1505-00 - Office Furniture & Equipment	177,712.57	83,427.00	10,293.00
1506-00 - Vehicles & Motorized Equipment	414,848.62	236,964.00	34,089.00
1507-00 - Land/Land Rights - Water	117,294.00	0.00	0.00
1508-00 - Land/Land Rights - Wastewater	33,290.60	0.00	0.00
1509-00 - Tools & Miscellaneous Equipment	68,810.60	36,494.00	4,488.00
	60,083,060.94	8,729,413.00	1,272,885.00

Combined

	Cost	Prior	Current
1501-00 - Water Plant & Distribution System	54,140,355.74	7,801,851.00	1,085,475.00
1502-00 - Operating Equipment - Water	207,816.15	130,875.00	6,915.00
1503-00 - WWTPs & Collection System	4,922,932.66	439,802.00	131,625.00
1505-00 - Office Furniture & Equipment	177,712.57	83,427.00	10,293.00
1506-00 - Vehicles & Motorized Equipment	414,848.62	236,964.00	34,089.00
1507-00 - Land/Land Rights - Water	117,294.00	0.00	0.00
1508-00 - Land/Land Rights - Wastewater	33,290.60	0.00	0.00
1509-00 - Tools & Miscellaneous Equipment	68,810.60	36,494.00	4,488.00
	60,083,060.94	8,729,413.00	1,272,885.00

Knott County Water & Sewer District Depreciation Schedule

000 - Knott County

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

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

1502-00 Operating Equipment - Water

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

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

1503-00 WWTPs & Collection System

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

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

1505-00 Office Furniture & Equipment

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

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

1506-00 Vehicles & Motorized Equipment

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

1507-00 Land/Land rights - water

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

1508-00 - Land/Land Rights - Wastewater

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

1509-00 - Tools &

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

Summary

000 - Knott County

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

December 31, 2018

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

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

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

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

207,816
TB, WP 425-A

137,790
WP 425-A

8,955.68
WP 425-A

146,745.68
TB, WP 425-A

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

1,480.50	1,480.00	-	1,480.00	5
897.30	897.00	-	897.00	10
7,423.80	7,423.00	-	7,423.00	10
1,640.42	1,640.00	-	1,640.00	5
242.45	242.00	-	242.00	5
310.50	310.00	-	310.00	5
992.45	992.00	-	992.00	5
310.50	310.00	-	310.00	7
348.00	348.00	-	348.00	7
28,230.00	28,230.00	-	28,230.00	10
709.50	709.00	-	709.00	10
899.70	899.00	-	899.00	7
817.50	817.00	-	817.00	7
190.50	190.00	-	190.00	7
1,432.50	1,283.00	95.50	1,378.50	15
6,000.00	3,833.00	400.00	4,233.00	15
310,499.00	31,912.00	10,349.97	42,261.97	30
14,676.38	490.00	244.61	734.61	60
4,267,154.46	230,387.00	120,201.53	350,588.53	35.5
19,999.00	361.00	333.32	694.32	60
1,654,275.00	0.00	-	0.00	63
468,245.00	0.00	-	0.00	20
7,045,452.66	571,427.00	131,624.92	703,051.92	
TB, WP 425-A	WP 425-A	WP 425-A	TB, WP 425-A	
379.99	379.00	-	379.00	5
2,520.00	2,520.00	-	2,520.00	5
2,179.97	2,179.00	-	2,179.00	5
2,928.00	2,928.00	-	2,928.00	10
1,131.90	1,131.00	-	1,131.00	5
503.30	503.00	-	503.00	5
2,400.27	2,400.00	-	2,400.00	5
3,795.39	3,795.00	-	3,795.00	5
485.10	485.00	-	485.00	5
215.70	215.00	-	215.00	5
1,028.69	1,028.00	-	1,028.00	5
1,626.59	1,626.00	-	1,626.00	5
757.85	757.00	-	757.00	7
1,768.33	1,768.00	-	1,768.00	7
618.41	618.00	-	618.00	5
11,633.62	3,921.00	517.05	4,438.05	22.5
46,715.37	15,743.00	2,076.24	17,819.24	22.5
8,390.60	6,362.00	839.06	7,201.06	10
9,557.66	9,557.00	-	9,557.00	7
19,170.00	14,537.00	1,917.00	16,454.00	10
16,563.41	4,845.00	736.15	5,581.15	22.5

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

TB, WP 425-A

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

TB, WP 425-A

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

TB, WP 425-A

TB, WP 425-A

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

Note: Client's 2018 depreciation software did not correctly rollforward the ending 2017 balance when client prepare the audit. The client had also already closed out 2018 prior to identifying the issue which prevented updating the schedule. We converted the 2018 depreciation schedule into Excel. We tied the 2018 beg AD amount per this schedule to PY 1 ending AD on this schedule to the amount shown in the 2019 depreciation schedule as beginning AD. We recalculated and tied all amounts to the trial balance

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

Knott County Water & Sewer District

Depreciation Schedule

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

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

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

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

1502-00 - Operating Equipment - Water

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

000 - Knott County Water & Sewer District

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

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

000 - Knott County Water & Sewer District

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

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

000 - Knott County Water & Sewer District

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

000 - Knott County Water & Sewer District

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

000 - Knott County Water & Sewer District

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

1508-00 - Land/Land Rights - Wastewater

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

1509-00 - Tools & Miscellaneous Equipment

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

68,8

Summary

000 - Knott County Water & Sewer District

1501-00 - Water Plant & Distribution System

1502-00 - Operating Equipment - Water

1503-00 - WWTPs & Collection System

1505-00 - Office Furniture & Equipment

1506-00 - Vehicles & Motorized Equipment

1507-00 - Land/Land Rights - Water

1508-00 - Land/Land Rights - Wastewater

1509-00 - Tools & Miscellaneous Equipment

Combined

1501-00 - Water Plant & Distribution System

1502-00 - Operating Equipment - Water

1503-00 - WWTPs & Collection System

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

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December 31, 2018

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

10d Life

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

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

40.00	40.00	SL	5
799.00	799.00	SL	5

iod Life

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

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

iod Life

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

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

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

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iod Life

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Response:

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

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

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

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

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

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

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

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

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

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

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

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

Response:

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

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

Witness: Jared Salmons, Kyle Smith and Alan Vilines

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

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

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

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

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

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

Response:

a. Yes. This is for materials only.

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

Witness: Jared Salmons, Kyle Smith and Alan Vilines

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

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

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

Witness: Jared Salmons and Alan Vilines

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

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

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

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

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

Response:

a. Yes, this is correct.

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

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

Witness: Jared Salmons, Kyle Smith and Alan Vilines

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

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

Response:

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

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

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

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

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

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