

Table B
DEPRECIATION EXPENSE ADJUSTMENTS

Asset No.	Asset	Date in Service	Original Cost	Reported Amounts		Proforma Amounts		Depr. Expense Adjustment
				Life	Depr. Exp.	Life	Depr. Exp.	
<u>Adjustments for Asset Lives Outside NARUC Ranges:</u>								
87	2 Legal Fire Proof File Cabinets	02/08/2010	\$5,270.00	5	\$1,054.00	20	\$263.50	(\$790.50)
89	Fire Proof Cabinet	03/01/2010	2,602.50	5	520.50	20	130.13	(390.38)
103	3 Chairs	03/07/2011	788.97	5	157.79	20	39.45	(118.35)
113	2 File Cabinets for Map Room	09/24/2012	5,790.00	5	1,158.00	20	289.50	(868.50)
106	Maintenance Building	09/23/2011	89,211.85	20	4,460.59	35	2,548.91	(1,911.68)
108	Maint. Bldg. Renovation	12/31/2011	14,030.00	20	701.50	35	400.86	(300.64)
31-41	Transmission & Distribution Project	various	8,452,465.00	40	211,311.63	50	169,049.30	(42,262.33)
42	Meters	06/30/1997	2,674.00	20	133.70	35	76.40	(57.30)
43-58	Transmission & Distribution Project	various	4,267,636.00	40	106,690.90	50	85,352.72	(21,338.18)
67	Meters	08/03/2007	1,800.00	20	90.00	35	51.43	(38.57)
74	Phase 7 Line Completion	12/31/2007	248,007.22	40	6,200.18	50	4,960.14	(1,240.04)
75	Tank Mixing System	12/31/2008	123,328.00	40	3,083.20	15	8,221.87	5,138.67
77	Paving at Tank Site	12/31/2008	2,875.00	10	287.50	35	82.14	(205.36)
78	Meters used in new 2008 sets	12/31/2008	1,237.00	10	123.70	35	35.34	(88.36)
85-95	Transmission & Distribution Project	various	575,424.62	40	14,385.62	50	11,508.49	(2,877.12)
101	New Meter Installs	06/30/2009	1,575.00	10	157.50	35	45.00	(112.50)
102	2010 Meter Sets	12/31/2010	17,746.85	20	887.34	35	507.05	(380.29)
107	2010 Meter Installation	12/31/2011	17,086.77	20	854.34	35	488.19	(366.15)
109	2011 Transmission Line	12/31/2011	1,843.76	10	184.38	50	36.88	(147.50)
118	2012 New Meter Sets	12/31/2012	15,342.15	20	767.11	35	438.35	(328.76)
123	2013 Meter Sets	12/31/2013	18,368.86	20	918.44	35	524.82	(393.62)
127	Sleeve through Creek	07/31/2014	4,700.00	20	235.00	50	94.00	(141.00)
92	Piercing Tool	02/12/2010	5,800.00	5	1,160.00	15	386.67	(773.33)
93	JD Mower	09/13/2010	2,739.20	5	547.84	10	273.92	(273.92)
94	Trailer	10/04/2010	899.00	5	179.80	7	128.43	(51.37)
114	Tree Pruner	07/09/2012	780.95	5	156.19	15	52.06	(104.13)
115	2012 Caterpillar 416E Backhoe	04/09/2012	67,884.10	5	13,576.82	10	6,788.41	(6,788.41)
116	Motor for Hopkinsville Rd Pump	08/23/2012	3,806.38	5	761.28	20	190.32	(570.96)
<u>Adjustments for Assets Added But Not Expensed in 2014</u>								
130	2014 New Meter Sets	12/31/2014	15,702.45			35	448.64	448.64
131	Heater Replacement Pump Station	12/18/2014	2,939.22			15	195.95	195.95
132	Beacon Startup	12/31/2014	1,800.00			10	180.00	180.00
<u>Adjustments for Assets Added in 2015:</u>								
	Excavator	Aug-15	29,071.00			10	2,907.10	2,907.10
	Flow Meters	Oct-15	30,000.00			35	857.14	857.14
	Hydraulic Ram	Oct-15	18,000.00			10	1,800.00	1,800.00
TOTALS						\$370,744.84	\$299,353.11	(\$71,391.73)