

***ANALYSIS AND RECOMMENDATIONS
FOR
WATER RATES***

NORTH HOPKINS WATER DISTRICT

April 16, 2021

Prepared by
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Kentucky Rural Water Association

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EXECUTIVE SUMMARY

North Hopkins Water District requested the Kentucky Rural Water Association perform a water rate study and assist with an application to the Public Service Commission using Alternative Rate Filing procedures. The study is complete and the results are presented in this report.

In accordance with PSC regulations the study is based on the most recent Annual Report that is on file with the Commission; so in this case the test period is calendar year 2020. The Schedule of Adjusted Operations (SAO) lists the revenues and expenses for 2020 and applies required adjustments. The adjustments are to recognize any changes in operations after the test year and include certain other items that are commonly required by the PSC. The specific adjustments for North Hopkins are shown in the SAO with notes for each provided on the Reference pages. Total pro forma operating revenues for the District are \$1,040,451 and total pro forma operating expenses are \$852,283.

The SAO also shows the computations for Revenue Requirements. Utilizing the Debt Service method accepted by the PSC and including the new Rural Development loan, the total Revenue Required From Water Sales comes to \$990,409. This amount is less than existing pro forma sales which indicates that with the adjustments required by the PSC, the District will be operating at a surplus of \$22,979. Therefore, an increase in existing water rates is not needed at this time.

Computations from this study are included in the Schedule of Adjusted Operations with details provided on the Reference pages and in Tables A and B.

SCHEDULE OF ADJUSTED OPERATIONS
North Hopkins Water District

	<u>Test Year</u>	<u>Adjustments</u>	<u>Ref.</u>	<u>Proforma</u>
<u>Operating Revenues</u>				
Total Metered Water Sales	\$ 977,806	35,582	A	\$ 1,013,388
Other Water Revenues:				
Forfeited Discounts	40,281	(18,018)	B	22,263
Misc. Service Revenues	4,800			4,800
Total Operating Revenues	\$ 1,022,887			\$ 1,040,451
<u>Operating Expenses</u>				
Operation and Maintenance				
Salaries and Wages - Employees	171,864	13,963	C	
		(2,040)	D	183,787
Salaries and Wages - Officers	10,800			10,800
Employee Pensions and Benefits	18,693	(2,922)	E	15,771
Purchased Water	401,322	(22,492)	F	
		(46,281)	G	332,549
Purchased Power	19,999	(2,443)	G	17,556
Materials and Supplies	63,235	(4,760)	D	58,475
Contractual Services - Acct. & Legal	22,716			22,716
Contractual Services - Water Testing	4,228			4,228
Contractual Services - Other	6,779			6,779
Transportation Expenses	8,798			8,798
Insurance - General Liability & Other	12,906			12,906
Insurance - Workers Comp	5,605			5,605
Bad Debt Expense	183			183
Miscellaneous Expenses	1,192			1,192
Total Operation and Mnt. Expenses	748,320			681,345
Depreciation Expense	107,131	47,574	H	154,705
Taxes Other Than Income	14,703	1,530	C	16,233
Total Operating Expenses	\$ 870,154			\$ 852,283
Net Utility Operating Income	\$ 152,733			\$ 188,168
Gains (Losses) on Disposition of Utility Property	(928)			(928)
Total Utility Operating Income	\$ 151,805			\$ 187,240

REVENUE REQUIREMENTS

Pro Forma Operating Expenses		\$ 852,283
Plus: Avg. Annual Principal and Interest Payments	I	137,289
Additional Working Capital	J	27,458
Amortization of Debt Discount		779
Total Revenue Requirement		\$ 1,017,810
Less: Other Operating Revenue		(27,063)
Interest & Dividend Income		(338)
Revenue Required From Retail Rates		990,409
Revenue from Sales at Present Rates		1,013,388
Surplus Revenue with Required Adjustments		\$ 22,979

REFERENCES

- A. The Current Billing Analysis results in pro forma retail sales revenue of \$1,013,388. This indicates an addition to Metered Sales of \$35,582 is required.
- B. For much of the test year 2020 there was a moratorium on collection of Late Fees (Forfeited Discounts) and consequently the actual amount collected was only \$5,357. The District reported the amount of late fees accrued and shown in the billing system, not the amount collected. Now that Late Fees have been reinstated an adjustment is appropriate to normalize this revenue. The amount reported in 2019 is considered normal and a deduction of \$18,018 from the 2020 test year figure is required to result in that amount.
- C. During 2020 there were increases in wage rates for some employees. These changes result in an annual wage increase of \$13,963. This increase in wages results in additional payroll taxes of \$1,530.
- D. During the test year labor and materials for new meter installations were charged to operating expenses. Expenses for these capital improvements should be removed from operations. The amount of tap fees collected for these installations can be substituted for the actual expenses. Thirty percent of total tap fees is deducted from Salaries and Wages and 70 percent is deducted from Materials and Supplies expense.
- E. The District pays 100 percent of health insurance premiums for employees who have coverage. The PSC typically requires that expenses associated with this level of employer-funded premiums be adjusted to be consistent with the Bureau of Labor Statistics' national average for an employer's share of health insurance premiums. The average employer share from BLS is currently 79 percent for single coverage. Applying that percentage to premiums to be paid in the current year results in a deduction of \$2,922.
- F. In 2020 North Hopkins purchased all of its water supply from the City of Madisonville. Beginning in February of 2021 North Hopkins began purchasing a substantial portion of its water from Webster County Water District at a rate \$0.82 per thousand gallons lower than from Madisonville. Assuming that the District purchases approximately 35 to 40 percent of its water from Webster and the remainder from Madisonville, the result will be a reduction in Purchased Water expense of \$22,492.
- G. The District's test year water loss was 27.22 percent. The PSC's maximum allowable loss for rate-making purposes is 15.0 percent. Therefore, the expenses for Purchased Water and Purchased Power related to water purchased and pumped above the 15 percent limit are not allowed in the rate base and must be deducted.

- H. The PSC requires adjustments to a water utility's depreciation expense when asset lives fall outside the ranges recommended by NARUC in its publication titled "Depreciation Practices for Small Utilities". Therefore, adjustments are included to bring asset lives to the midpoint of the recommended ranges. Also, a large construction project totaling over \$1.14 million will be completed in 2021. The depreciation expenses for these new facilities are added. See Table A.
- I. The annual debt service payments for the District's loans are shown in Table B. Debt service for the new construction project mentioned previously is included. The three-year average of these payments is added in the revenue requirement calculation.
- J. The amount shown in Table B for coverage on long term debt is required by the District's bond resolutions. This is included in the revenue requirement as Additional Working Capital.

**Table A
DEPRECIATION EXPENSE ADJUSTMENTS**

<u>Asset</u>	<u>Date in Service</u>	<u>Original Cost</u>	<u>Reported</u>		<u>Proforma</u>		<u>Depreciation Expense</u>
			<u>Life</u>	<u>Depr. Exp.</u>	<u>Life</u>	<u>Depr. Exp.</u>	<u>Adjustment</u>
<u>Transmission & Distribution Mains</u>							
Entire Group	various	\$2,931,959	65	\$ 45,109	62.5	\$ 46,911	\$ 1,802
<u>Services</u>							
Entire Group	various	254,810	40	6,293	40.0	6,370	77
<u>Meters</u>							
Entire Group prior to 2020	various	59,875	40	1,452	40.0	1,497	45
2020 Meter Taps	2020	5,100			40.0	128	128
<u>Office Furniture & Equipment</u>							
Office Sign	04/13/12	366	10	21	37.5	10	(11)
Two File Cabinets	07/30/14	250	10	25	22.5	11	(14)
Time Clock	09/14/10	299	10	30	22.5	13	(17)
Conference Table	08/16/02	275	5	55	22.5	12	(43)
Generator	02/29/16	537	10	54	12.5	43	(11)
Safe	01/25/16	964	20	49	22.5	43	(6)
Office Chair	03/10/16	233	5	47	22.5	10	(37)
Hardware/Software Installation	11/01/17	8,440	5	2,055	10.0	844	(1,211)
Software	04/09/19	1,365	5	273	10.0	137	(137)
PC and Monitor for Quickbooks	09/27/19	986	5	193	10.0	99	(94)
New Dell Desktop	2020	5,376		-	10.0	538	538
<u>Distribution Reservoirs & Standpipes</u>							
Tank #1	02/15/89	154,557	40	3,864	45.0	3,435	(429)
Tank #2	02/15/89	155,136	40	3,878	45.0	3,447	(431)
Tank Vandal Guard	07/01/97	5,704	40	143	45.0	127	(16)
Water Tank Phase IV	07/01/02	208,421	40	5,211	45.0	4,632	(579)
Water Tank Paint Phase I	07/01/05	3,120	40	38	15.0	208	170
Water Tank	05/12/07	316,616	40	7,916	45.0	7,036	(880)
Additional Water Tank	06/12/08	944	40	24	45.0	21	(3)
Interior Tank Paint	07/13/09	34,580	40	865	15.0	2,305	1,441
Interior Tank Paint	05/24/10	11,630	40	291	15.0	775	484
Tank Pressure Transducer	10/02/13	3,373	40	46	10.0	337	291
Fence	08/26/16	4,116	20	207	37.5	110	(97)
<u>Pumping Equipment</u>							
Pumping Equipment	various	5,621	20	201	20.0	281	80
Structures and Improvements	various	275,487	40	6,999	37.5	7,346	347
Telemetry Equipment	01/15/04	22,450	20	1,123	20.0	1,123	-
<u>Hydrants</u>							
Entire Group	various	2,118	40	52	50.0	42	(10)
<u>Structures & Improvements</u>							
Entire Group	various	312,465	40	7,812	37.5	8,332	520
<u>Communication Equipment</u>							
Entire Group	various	54,993	varies	2,191	10.0	5,499	3,308
<u>Transportation Equipment</u>							
Entire Group	various	58,360	varies	5,937	7.0	8,337	2,400
<u>Tools, Shop, Garage Equipment</u>							
Entire Group	various	37,859	varies	1,932	17.5	2,163	231
<u>Other Plant & Misc. Equipment</u>							
Chlorometer	07/08/15	473	5	47	17.5	27	(20)
Handhelds	07/31/15	10,374	5	1,095	10.0	1,037	(58)
Chlorometer	01/01/18	514	3	171	17.5	29	(142)
Handheld Service	08/16/18	1,565	5	313	10.0	157	(157)
Chlorometer	01/22/19	544	3	181	17.5	31	(150)
<u>Current Project Items Incl'd in Schedule</u>							
New Radio Read Meters	2020	150,380	40	940			(940)
SUBTOTAL				\$ 107,131		\$ 6,373	
<u>All Current Project Assets</u>							
Transmission Mains	2021	450,870			62.5	7,214	7,214
Pumping Station	2021	273,025			35.0	7,801	7,801
Master Meters	2021	37,290			40.0	932	932
Radio Read Meters	2021	215,497			15.0	14,366	14,366
AMR System	2021	163,317			15.0	10,888	10,888
TOTAL ADJUSTMENT							\$ 47,574

Table B
DEBT SERVICE SCHEDULE
North Hopkins Water District
CY 2021 - 2023

	<u>2010 KRWFC Loan</u>		<u>2020 USDA Loan</u>		Totals
	Principal	Interest	Principal	Interest	
2021	\$ 117,083	\$ 10,254	\$ 15,800	\$ 12,825	\$ 155,962
2022	120,000	6,390	16,000	12,588	154,978
2023	70,000	2,380	16,200	12,348	100,928
Totals	\$ 307,083	\$ 19,024	\$ 48,000	\$ 37,761	\$ 411,868
3 Year Average Principal & Interest *					\$ 137,289
3 Year Average Coverage *					\$ 27,458

* 3 year average based on 3 year period since last rate application

LIST OF SUPPLEMENTAL ATTACHMENTS
North Hopkins Water District

1. Current Billing Analysis
2. SAO Adjustment Computations
3. Depreciation Schedule
4. Asset Values for Current Construction
5. Amortization Schedules
6. 2020 Trial Balance

Attachment No. 1

BILLING ANALYSIS WITH 2016 USAGE & EXISTING RATES
North Hopkins Water District

SUMMARY

Meter Size	No. of Bills	Gallons Sold	Revenue
5/8 inch	15,205	55,867,260	\$ 925,450
1 inch	206	4,754,010	55,728
1-1/2 inch	67	1,181,130	17,173
2 inch	33	391,540	8,144
3 inch	12	447,500	6,893
Totals	15,523	62,641,440	\$ 1,013,388

5/8 INCH METERS

	USAGE	BILLS	GALLONS	FIRST 2,000	NEXT 2,000	NEXT 3,000	NEXT 3,000	ALL OVER 10,000	TOTAL
FIRST	2,000	4,483	4,774,750	4,774,750	-	-	-	-	4,774,750
NEXT	2,000	5,659	16,578,020	11,318,000	5,260,020	-	-	-	16,578,020
NEXT	3,000	3,702	19,055,560	7,404,000	7,404,000	4,247,560	-	-	19,055,560
NEXT	3,000	848	6,887,700	1,696,000	1,696,000	2,544,000	951,700	-	6,887,700
ALL OVER	10,000	513	8,571,230	1,026,000	1,026,000	1,539,000	1,539,000	3,441,230	8,571,230
		15,205	55,867,260	26,218,750	15,386,020	8,330,560	2,490,700	3,441,230	55,867,260

REVENUE BY RATE INCREMENT

	USAGE	BILLS	GALLONS	RATE	REVENUE
FIRST	2,000	15,205	26,218,750	\$ 33.14	\$503,893.70
NEXT	2,000		15,386,020	16.19	249,099.66
NEXT	3,000		8,330,560	13.24	110,296.61
NEXT	3,000		2,490,700	11.79	29,365.35
ALL OVER	10,000		3,441,230	9.53	32,794.92
TOTAL		15,205	55,867,260		\$925,450.25

1 INCH METERS

	USAGE	BILLS	GALLONS	FIRST 5,000	NEXT 2,000	NEXT 3,000	OVER 10,000	TOTAL
FIRST	5,000	113	245,940	245,940				245,940
NEXT	2,000	29	171,770	145,000	26,770			171,770
NEXT	3,000	12	104,500	60,000	24,000	20,500		104,500
ALL OVER	10,000	52	4,231,800	260,000	104,000	156,000	3,711,800	4,231,800
		206	4,754,010	710,940	154,770	176,500	3,711,800	4,754,010

REVENUE BY RATE INCREMENT

	USAGE	BILLS	GALLONS	RATE	REVENUE
FIRST	5,000	206	710,940	\$ 78.76	\$ 16,224.56
NEXT	2,000		154,770	13.24	2,049.15
NEXT	3,000		176,500	11.79	2,080.94
ALL OVER	10,000		3,711,800	9.53	35,373.45
TOTAL		206	4,754,010		\$ 55,728.10

1-1/2 INCH METERS

	USAGE	BILLS	GALLONS	FIRST 10,000	OVER 10,000	TOTAL
FIRST	10,000	47	167,660	167,660		167,660
ALL OVER	10,000	20	1,013,470	200,000	813,470	1,013,470
		67	1,181,130	367,660	813,470	1,181,130

REVENUE BY RATE INCREMENT

	USAGE	BILLS	GALLONS	RATE	REVENUE
FIRST	10,000	67	367,660	\$ 140.61	\$ 9,420.87
ALL OVER	10,000		813,470	9.53	7,752.37
TOTAL		67	1,181,130		\$ 17,173.24

2 INCH METERS

	USAGE	BILLS	GALLONS	FIRST 15,000	OVER 15,000	TOTAL
FIRST	15,000	24	53,890	53,890		53,890
ALL OVER	15,000	9	337,650	135,000	202,650	337,650
		33	391,540	188,890	202,650	391,540

REVENUE BY RATE INCREMENT

	USAGE	BILLS	GALLONS	RATE	REVENUE
FIRST	15,000	33	188,890	\$ 188.26	\$ 6,212.58
ALL OVER	15,000		202,650	9.53	1,931.25
TOTAL		33	391,540		\$ 8,143.83

3 INCH METERS

	USAGE	BILLS	GALLONS	FIRST 30,000	OVER 30,000	TOTAL
FIRST	30,000	9	51,300	51,300		51,300
ALL OVER	30,000	3	396,200	90,000	306,200	396,200
		12	447,500	141,300	306,200	447,500

REVENUE BY RATE INCREMENT

	USAGE	BILLS	GALLONS	RATE	REVENUE
FIRST	30,000	12	141,300	\$ 331.21	\$ 3,974.52
ALL OVER	30,000		306,200	9.53	2,918.09
TOTAL		12	447,500		\$ 6,892.61

Attachment No. 2

North Hopkins Water District Adjustments

Water Loss Adjustment:

Produced & Purchased	89,930.0
Sold	62,911.0
Uses:	
Flushing	2,543.0
Fire	50.0
Other	-
	<u>2,593.0</u>
Line Brks.	289.0
Line Leaks	24,187.0
	<u>24,476.0</u>
check	89,980.0

27.217% water loss percentage
15.000% allowable in rates
12.217% adjustment percentage

Future Purch Water Expense

	<u>M'ville*</u>	<u>Webster*</u>
	62.5%	37.5%
Gallons	56,206,250	33,723,750
Rate	\$4.52	\$3.70
Expense	254,052	124,778
Total Exp		378,830
2020 Exp		<u>401,322</u>
Adj'mt.		(22,492)

* % from response to RFI #3 filed 10/8/20

Salaries & Wages and Associated Adjustments

Employee	2019		Pro Forma		Pro Forma		Total
	Reg. Hrs	O. T. Hrs.	Wage Rate	Reg. Wages	O. T. Wages	Wages	Pro Forma
1	2,080	41	26.00	54,080	1,599	55,679	
2	2,080	37	21.00	43,680	1,166	44,846	
3	1,820	-	14.00	25,480	-	25,480	
4	2,080	-	salary	54,062	-	54,062	
5	384	-	15.00	5,760	-	5,760	
6 *	-	-	8.00	-	-	-	
							<u>185,827</u>

* P.T. mtr. reader - to be phased out as radio reads installed

Adjustments

Pro Forma Salaries & Wages Expense	\$ 185,827
Less: Test Year Salaries & Wages Exp	(171,864)
Pro Forma Salaries & Wages Adj'mt	\$ 13,963
Pro Forma Salaries and Wages Expense	\$ 185,827
Times: 7.65 Percent FICA Rate	7.65%
Pro Forma Payroll Taxes	14,216
Less: Test Year Payroll Taxes	\$ (12,686)
Payroll Tax Adjustment	\$ 1,530

Capitalized Expense Adjustments:

	<u>No.</u>	<u>Tap Fee</u>	<u>Total</u>
3/4" meters installed	7	800	5,600
1" meters installed	1	1,200	<u>1,200</u>
Total Tap Fees Collected			6,800
		labor	2,040
		materials	<u>4,760</u>
			6,800

Health Insurance Adjustment

	<u>Dist. Contrib</u>	<u>BLS avg.</u>	<u>Premium</u>	<u>Pro Forma</u>
	<u>at 100% *</u>	<u>Empl. rate</u>	<u>Adj'mt.</u>	<u>Dist. Contrib</u>
Medical	1,663.64	21%	349.36	1,314.28
			Allowable monthly prem.	1,314
			Allowable annual prem.	15,771
			Less prem. pd. in test yr.	<u>(18,693)</u>
			Health Ins. Adjustment	(2,922)

* 2021 premium from Tamara's email 4/5/21

Attachment No. 3

NORTH HOPKINS WATER DISTRICT Depreciation History Report

Depreciation Method (All)
 Sort By Asset Group
 Depreciation Date Range 01/01/2020 To 12/31/2020
 Item Number Range All Item Numbers
 Asset Group Range All Asset Groups
 Asset Department Range All Asset Departments
 Print Depreciation Details
 Include Computed Monthly Depreciations
 Include Manual Depreciations
 Include 30% Special Depreciation Allowances
 Include Assets Fully Depreciated Prior To The Date Range
 Include Section 179 Deductions
 Include Accumulated Depreciations

Include Manual Monthly Depreciations
 Include 50% Special Depreciation Allowances
 Print Depreciate From Date & Service Life
 Include Non-depreciable Assets
 Include Active Depreciable Assets
 Include Inactive Depreciable Assets

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 01 Transmission & Dist Mains								
01-001 Trans & Dist Mains	04/01/84	780	\$280,832.87	^{214,453.37} \$212,470.10	\$68,362.77	⁴³⁷⁰ \$2,337.24	\$66,025.53	\$0.00
01-002 Trans & Dist Mains	07/01/85	780	\$19,678.80	^{14,222.92} \$14,222.92	\$5,383.01	^{300.75} \$476.52	\$5,206.49	\$0.00
01-003 Trans & Dist Mains	07/01/86	780	\$15,237.33	^{10,720.57} \$10,720.57	\$4,536.76	^{234.42} \$144.00	\$4,392.76	\$0.00
01-004 Trans & Dist Mains	07/01/87	780	\$6,231.29	^{4,571.02} \$4,571.02	\$2,006.32	^{45.57} \$64.00	\$1,944.64	\$0.00
01-005 Trans & Dist Mains	02/01/89	780	\$1,169,374.38	^{753,202.84} \$747,781.54	\$421,592.44	^{174.88} \$2,369.48	\$409,222.96	\$0.00
01-006 Trans & Dist Mains Phase 2	07/01/90	780	\$1,583.00	^{1,110.21} \$967.80	\$625.14	^{24.35} \$17.64	\$607.50	\$0.00
01-007 Trans & Dist Mains Phase 2	07/01/91	780	\$36,109.62	^{21,110.21} \$20,969.62	\$15,140.10	^{555.53} \$444.84	\$14,725.26	\$0.00
01-008 Trans & Dist Mains Phase 2	07/01/95	780	\$1,399.58	^{612.38} \$675.94	\$723.67	^{21.53} \$17.00	\$705.79	\$0.00
01-009 Trans & Dist Mains Phase 2	07/01/95	780	\$125,657.92	^{61,209.38} \$60,686.08	\$64,972.26	^{193.20} \$1,604.28	\$63,367.98	\$0.00
01-010 Trans & Dist Mains Phase 3	07/01/96	780	\$1,700.00	^{1,110.21} \$777.58	\$922.42	^{26.15} \$22.20	\$900.22	\$0.00
01-011 Trans & Dist Mains Phase 3	07/01/96	780	\$651,730.81	^{229,657.54} \$298,127.51	\$353,603.30	^{16,026.63} \$8,520.60	\$345,082.70	\$0.00
01-012 Trans & Dist Mains Phase 3	07/01/97	780	\$2,125.35	^{1,476.66} \$922.26	\$1,203.09	^{22.70} \$28.32	\$1,174.77	\$0.00
01-013 Trans & Dist Mains Phase 3	07/01/97	780	\$37,778.48	^{27,141.19} \$16,392.64	\$21,385.87	^{581.71} \$605.18	\$20,882.71	\$0.00
01-014 Trans & Dist Mains Phase 3	07/01/98	780	\$19,249.00	^{14,026.13} \$7,880.04	\$11,368.99	^{296.14} \$264.36	\$11,107.63	\$0.00
01-015 Mains (Extensions) Phase 3	07/01/98	780	\$9,850.00	^{7,110.21} \$4,032.34	\$5,817.69	^{151.54} \$133.74	\$5,683.95	\$0.00
01-016 1 Line Phase 3	07/01/99	780	\$470.00	^{245.00} \$180.84	\$289.16	^{7.23} \$6.48	\$282.68	\$0.00
01-017 1 Line Phase 3	07/01/00	780	\$8,153.76	^{6,207.16} \$2,027.16	\$5,216.60	^{125.44} \$144.60	\$5,102.00	\$0.00
01-018 1 Line Extension Phase 3	07/01/02	780	\$165,001.62	^{110,210.00} \$51,720.00	\$113,681.62	^{253.49} \$2,392.28	\$111,288.34	\$0.00
01-019 1 Line Carriage Lane Phase 4	07/01/02	780	\$13,564.16	^{10,218.88} \$4,218.88	\$9,345.28	^{208.68} \$196.00	\$9,148.48	\$0.00
01-020 1 Brown Road Line Extension Phase 4	07/01/02	780	\$5,815.69	^{4,428.81} \$1,808.81	\$4,006.88	^{89.47} \$84.36	\$3,922.52	\$0.00
01-021 1 McElvain Road Line Extension Phase 4	07/01/03	780	\$15,532.02	^{11,448.32} \$4,448.32	\$11,083.70	^{238.95} \$228.48	\$10,855.22	\$0.00
01-022 1 Carriage Lane Line Extension Phase 4	07/01/03	780	\$2,250.00	^{1,644.48} \$644.48	\$1,605.52	^{34.62} \$33.42	\$1,572.40	\$0.00
01-023 1 Bradford Pear Lane Line Extension Phase 4	07/01/03	780	\$1,200.00	^{844.17} \$343.65	\$856.35	^{18.46} \$17.64	\$838.71	\$0.00
01-024 1 Antioch Church Road Line Extension Phase	07/01/03	780		^{344.17}				

PRC

WST/F-1-1

TK 3-5-21

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
				5385.25				
01-025 1 Wilbur James Road Line Extension Phase 4	07/01/03	780	\$18,759.13	\$6,372.65	\$13,386.48	288.60 \$276.00	\$13,110.48	\$0.00
01-026 1 Clifton Lane Line Extension Phase 4	04/15/05	780	\$3,994.09	1148.63 \$1,448.98	\$2,850.11	61.45 \$58.80	\$2,791.31	\$0.00
01-027 1 Carroll Gentry Road Tie In Phase 4	04/09/06	780	\$22,489.44	5477.16 \$5,477.16	\$17,019.63	345.99 \$338.66	\$16,680.97	\$0.00
01-028 1 Ed Lacy Road Line Extension Phase 4	04/17/06	780	\$9,980.29	2181.25 \$2,181.25	\$7,799.04	153.54 \$152.10	\$7,646.88	\$0.00
01-029 1 Beckye Lane Extension Phase 4	07/17/06	780	\$1,219.65	264.17 \$264.03	\$955.62	18.76 \$48.68	\$937.02	\$0.00
01-029 1 Beckye Lane Extension Phase 4	07/17/06	780	\$6,286.90	1322.58 \$1,322.58	\$4,963.92	96.72 \$96.58	\$4,867.56	\$0.00
01-030 1 Brown Road Extension Phase 4	09/18/06	780	\$4,930.11	1017.43 \$1,017.43	\$3,912.68	75.85 \$75.72	\$3,836.96	\$0.00
01-031 1 Brown Road Line Relocation Phase 4	03/15/06	780	\$3,949.50	871.83 \$871.19	\$3,078.31	60.76 \$60.12	\$3,018.19	\$0.00
01-032 1 Line Phase 4	04/24/07	780	\$3,410.00	\$664.59	\$2,745.41	\$52.56	\$2,692.85	\$0.00
01-033 1 HWY 260/Jim Breeden Road Extension	10/31/07	780	\$14,148.21	\$2,648.58	\$11,499.63	\$218.04	\$11,281.59	\$0.00
01-034 1 Almon Lane Extension Phase 4	11/23/07	780	\$6,804.56	\$1,265.19	\$5,539.37	\$104.88	\$5,434.49	\$0.00
01-035 1 Smith-Todd Road Extension Phase 4	10/15/07	780	\$36,301.09	\$6,841.38	\$29,459.71	\$558.48	\$28,901.23	\$0.00
01-036 1 KY 70/HWY 70	03/01/07	780	\$40,009.54	\$7,899.25	\$32,110.29	\$615.48	\$31,494.81	\$0.00
01-037 1 Antioch Church Road Phase 4	06/01/07	780	\$14,112.53	\$2,732.05	\$11,380.48	\$217.08	\$11,163.40	\$0.00
01-038 1 Otter Creek/HWY 1033	06/16/08	780	\$37,292.53	\$6,598.73	\$30,693.80	\$574.56	\$30,119.24	\$0.00
01-039 1 Peterson Lane Phase 4	06/16/08	780	\$15,142.11	\$2,679.36	\$12,462.75	\$233.28	\$12,229.47	\$0.00
01-040 1 Saddlebrook Extension Phase 4	08/14/08	780	\$16,039.12	\$2,817.13	\$13,221.99	\$246.72	\$12,975.27	\$0.00
01-041 1 Saddlebrook Extension Phase 4	03/12/09	780	\$798.55	\$133.09	\$665.46	\$12.24	\$653.22	\$0.00
01-042 1 Offutt Road Extension Phase 4	07/13/09	780	\$10,587.19	\$1,710.20	\$8,876.99	\$162.84	\$8,714.15	\$0.00
01-043 1 Line Extension Phase 4	10/15/09	780	\$8,780.00	\$1,384.61	\$7,395.39	\$135.12	\$7,260.27	\$0.00
01-044 North Branson Extension Phase 4	05/14/10	780	\$45,972.65	\$6,836.95	\$39,135.70	\$707.28	\$38,428.42	\$0.00
01-045 1 Lowering Lines	07/13/10	780	\$5,800.00	\$847.74	\$4,952.26	\$89.28	\$4,862.98	\$0.00
01-046 1 Lines Phase 4	09/06/13	780	\$8,400.00	\$818.47	\$7,581.53	\$129.24	\$7,452.29	\$0.00
01-047 1 Lines Phase 4	10/29/14	780	\$2,726.00	\$216.75	\$2,509.25	\$42.00	\$2,467.25	\$0.00
01-048 1 Hydro Stop	07/02/14	780	\$3,500.00	\$296.20	\$3,203.80	\$53.88	\$3,149.92	\$0.00
Totals For Group 01 Transmission & Dist Mains			\$2,931,958.87	\$1,530,830.00	\$1,401,128.54	\$34,947.08	\$1,366,211.46	\$0.00

WTB 1,541,022.64
+ 2

45,108.90

PRC

WSF/F-1-2

TR 3-5-91

① In 2007, the estimated life for lines was extended from 40 years to 65 years, these different amounts need to be forced for proper calculation of current year depreciation. Tamara

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value	
Asset Group 02 Services									
02-001 1 Service	01/15/84	480	\$674.30	\$587.13	\$87.17	\$21.83	\$65.34	\$0.00	
02-002 1 Service	07/01/91	480	\$3,338.06	\$2,378.30	\$959.76	\$83.43	\$876.33	\$0.00	
02-003 1 Service	07/01/92	480	\$6,979.03	\$4,798.15	\$2,180.88	\$174.48	\$2,006.40	\$0.00	
02-004 1 Service	07/01/93	480	\$3,865.43	\$2,560.87	\$1,304.56	\$96.60	\$1,207.96	\$0.00	
02-005 1 Service	07/01/94	480	\$4,111.85	\$2,621.39	\$1,490.46	\$102.84	\$1,387.62	\$0.00	
02-006 1 Service	07/01/95	480	\$6,515.80	\$6,515.80	\$0.00	\$0.00	\$0.00	\$0.00	
02-007 1 Service	07/01/96	480	\$8,449.75	\$4,955.93	\$3,493.82	\$211.80	\$3,282.02	\$0.00	
02-008 1 Service	07/01/97	480	\$7,926.05	\$7,926.05	\$0.00	\$0.00	\$0.00	\$0.00	
02-009 1 Service	07/01/98	480	\$25,388.24	\$25,388.24	\$0.00	\$0.00	\$0.00	\$0.00	
02-010 1 Service	07/01/99	480	\$16,425.68	\$16,425.68	\$0.00	\$0.00	\$0.00	\$0.00	
02-011 1 Service	07/01/00	480	\$15,601.00	\$14,641.13	\$957.87	396.63	\$46.88	\$911.19	\$0.00
02-012 1 Service	07/01/01	480	\$14,699.73	\$12,827.62	\$2,272.21	367.49	\$106.72	\$2,166.49	\$0.00
02-013 1 Service	07/01/02	480	\$13,787.93	\$10,365.10	\$3,422.83	344.70	\$152.16	\$3,270.67	\$0.00
02-014 1 Service	07/01/03	480	\$9,275.00	\$6,099.52	\$3,175.48	231.88	\$135.12	\$3,040.36	\$0.00
02-015 1 Service	07/01/04	480	\$7,090.00	\$3,897.45	\$3,097.55	177.25	\$126.48	\$2,971.07	\$0.00
02-016 1 Service	07/01/05	480	\$15,497.88	\$7,356.45	\$8,241.43	367.45	\$323.16	\$7,918.27	\$0.00
02-017 1 Service	01/11/06	480	\$900.00	\$378.31	\$521.69	22.50	\$29.04	\$501.65	\$0.00
02-018 1 Service	01/16/06	480	\$863.00	\$358.03	\$506.97	21.58	\$19.47	\$487.50	\$0.00
02-019 1 Service	02/03/06	480	\$957.00	\$394.85	\$562.15	23.93	\$21.60	\$540.55	\$0.00
02-020 1 Service	02/22/06	480	\$400.00	\$161.85	\$238.15	10.10	\$9.12	\$229.03	\$0.00
02-021 1 Service	03/06/06	480	\$776.50	\$344.11	\$462.39	19.41	\$17.64	\$444.75	\$0.00
02-022 1 Service	03/21/06	480	\$1,222.50	\$486.05	\$737.45	30.56	\$28.20	\$709.25	\$0.00
02-023 1 Service	04/17/06	480	\$1,278.50	\$487.15	\$781.35	31.96	\$29.76	\$751.59	\$0.00
02-024 1 Service	05/22/06	480	\$1,585.50	\$694.13	\$981.37	39.24	\$37.32	\$944.05	\$0.00
02-025 1 Service	06/26/08	480	\$300.00	\$111.89	\$188.11	7.50	\$7.08	\$181.03	\$0.00
02-026 1 Service	08/22/08	480	\$3,946.50	\$1,440.03	\$2,536.47	98.66	\$95.40	\$2,441.07	\$0.00
02-027 1 Service	09/18/08	480	\$2,583.50	\$902.67	\$1,680.83	64.59	\$63.00	\$1,617.83	\$0.00
02-028 1 Service	10/06/06	480	\$1,063.00	\$371.33	\$691.67	26.58	\$25.80	\$665.87	\$0.00
02-029 1 Service	11/13/08	480	\$4,417.50	\$1,508.23	\$2,909.27	110.44	\$108.42	\$2,800.85	\$0.00
02-030 1 Service	07/01/07	480	\$18,332.32	\$5,728.84	\$12,603.48	\$458.28	\$12,145.20	\$0.00	
02-031 1 2" Meter Installation	12/15/07	480	\$1,443.51	\$436.12	\$1,007.39	\$36.12	\$971.27	\$0.00	
02-032 1 Service	07/01/08	480	\$5,025.00	\$1,444.75	\$3,580.25	\$125.64	\$3,454.61	\$0.00	
02-033 1 Service	07/01/09	480	\$13,277.50	\$3,485.35	\$9,792.15	\$331.92	\$9,460.23	\$0.00	
02-034 1 Service	07/01/10	480	\$22,893.00	\$5,437.08	\$17,455.92	\$572.28	\$16,883.64	\$0.00	
02-035 1 Service	07/01/11	480	\$11,894.25	\$2,527.56	\$9,366.69	\$297.36	\$9,069.33	\$0.00	
02-036 1 Service	07/01/12	480	\$9,733.00	\$1,825.00	\$7,908.00	\$243.36	\$7,664.64	\$0.00	
02-037 1 Service	07/01/13	480	\$8,443.00	\$1,372.02	\$7,070.98	\$211.08	\$6,859.90	\$0.00	
02-038 1 Service	06/30/14	480	\$7,200.00	\$990.48	\$6,209.52	\$180.48	\$6,029.04	\$0.00	
02-040 1 Service	06/30/15	480	\$6,487.50	\$730.26	\$5,757.24	\$162.60	\$5,594.64	\$0.00	
02-042 1 Service	07/01/16	480	\$3,590.00	\$314.14	\$3,275.86	\$89.76	\$3,186.10	\$0.00	

RBC

WSF-F-1.3

JK 3-5-21

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
02-043 1 Service	07/01/17	480	\$7,162.50	\$360.50	\$6,802.00	\$181.44	\$6,620.56	\$0.00
02-044 Services	07/01/18	480	4675.00 \$5,475.00	205.38	\$5,269.62	121.85 \$138.92	\$5,132.70	\$0.00
02-045 Services	07/01/19	480	\$4,212.50	\$52.68	\$4,159.82	\$105.36	\$4,054.46	\$0.00
Totals For Group 02 Services								

~~\$305,088.31~~ ~~\$164,347.50~~ \$143,740.81 ~~\$5,185.79~~
 Q 12-31-19 204,488.31 162,352.99 6,214.61
 +
 2020 additions
 7-1-20 Services 6,578.00 -0- 82.22

 WTB 311,066.31
 6,292.83

RBC

WST/F-1-1
K 3-5-21

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 03 Meters								
03-005 1 Meter	07/01/88	480	\$112.72	\$112.72	\$0.00	\$0.00	\$0.00	\$0.00
03-006 1 Meter PHase 2	02/15/89	480	\$14,038.63	\$14,038.63	\$0.00	\$0.00	\$0.00	\$0.00
03-007 1 Meter	07/01/89	480	\$459.50	\$459.50	\$0.00	\$0.00	\$0.00	\$0.00
03-008 1 Meter & Installation	07/01/94	480	\$5,848.54	\$5,375.57	\$470.97	146.66 \$32.52	\$438.45	\$0.00
03-009 1 Meters	07/01/95	480	\$2,214.50	\$2,214.50	\$0.00	\$0.00	\$0.00	\$0.00
03-010 1 Meters & Installation	04/15/84	480	\$29,233.94	\$29,233.94	\$0.00	\$0.00	\$0.00	\$0.00
03-011 1 Meters & Installation	07/01/85	480	\$2,338.50	\$2,338.50	\$0.00	\$0.00	\$0.00	\$0.00
03-012 1 Meters & Installation	07/01/86	480	\$925.00	\$925.00	\$0.00	\$0.00	\$0.00	\$0.00
03-013 1 Meters & Installation	07/01/87	480	\$675.50	\$675.50	\$0.00	\$0.00	\$0.00	\$0.00
03-014 1 Meter & Installation	07/01/88	480	\$1,914.50	\$1,914.50	\$0.00	\$0.00	\$0.00	\$0.00
03-015 1 Meter Installation	02/15/89	480	\$71,271.58	\$71,271.58	\$0.00	\$0.00	\$0.00	\$0.00
03-016 1 Meters Installation	07/01/89	480	\$3,274.78	\$3,274.78	\$0.00	\$0.00	\$0.00	\$0.00
03-017 1 Meters Installation	07/01/90	480	\$8,773.55	\$8,773.55	\$0.00	\$0.00	\$0.00	\$0.00
03-018 1 Meters Installation	07/01/91	480	\$3,437.49	\$3,437.49	\$0.00	\$0.00	\$0.00	\$0.00
03-019 1 Meters Installation	07/01/92	480	\$5,018.20	\$5,018.20	\$0.00	\$0.00	\$0.00	\$0.00
03-020 1 Meters Installation	07/01/93	480	\$2,064.77	\$1,992.68	\$72.09	25.79 \$6.34	\$66.75	\$0.00
03-021 1 Meters Installation	07/01/96	480	\$1,229.24	\$1,229.24	\$0.00	\$0.00	\$0.00	\$0.00
03-022 1 Meters	07/01/98	480	\$3,311.00	\$3,311.00	\$0.00	\$0.00	\$0.00	\$0.00
03-023 1 Meters	07/01/99	480	\$1,755.00	\$1,755.00	\$0.00	\$0.00	\$0.00	\$0.00
03-024 1 Meter	07/01/00	480	\$1,287.54	\$1,208.49	\$79.05	32.91 \$3.84	\$75.21	\$0.00
03-025 1 Meters	07/01/01	480	\$2,585.10	\$2,185.55	\$399.55	64.63 \$18.80	\$380.95	\$0.00
03-026 1 Meters	07/01/02	480	\$2,620.66	\$1,970.12	\$650.54	65.52 \$28.92	\$621.62	\$0.00
03-027 1 Meters	07/01/03	480	\$1,415.14	\$930.67	\$484.47	35.38 \$20.64	\$463.83	\$0.00
03-028 1 Meter	07/01/04	480	\$619.03	\$348.62	\$270.41	15.48 \$11.04	\$259.37	\$0.00
03-029 1 Meters	07/01/05	480	\$3,759.70	\$1,760.31	\$1,999.39	93.99 \$78.36	\$1,921.03	\$0.00
03-030 1 Meters	03/15/06	480	\$558.25	\$225.92	\$332.33	13.96 \$12.72	\$319.61	\$0.00
03-031 1 Meters	04/17/06	480	\$486.00	\$188.56	\$297.04	12.15 \$11.28	\$285.76	\$0.00
03-032 1 Master Meter	01/30/07	480	\$387.95	\$125.31	\$262.64	\$9.72	\$252.92	\$0.00
03-033 1 Meters	03/06/07	480	\$714.58	\$229.23	\$485.35	\$17.88	\$467.47	\$0.00
03-034 1 Meters	05/29/07	480	\$540.00	\$169.94	\$370.06	\$13.56	\$356.50	\$0.00
03-035 1 Meters	08/27/07	480	\$573.75	\$176.92	\$396.83	\$14.40	\$382.43	\$0.00
03-036 1 Meters	05/07/08	480	\$605.14	\$176.51	\$428.63	\$15.12	\$413.51	\$0.00
03-037 1 3" Meter	09/03/08	480	\$390.64	\$110.88	\$279.96	\$9.72	\$270.24	\$0.00
03-038 1 Meters	10/31/08	480	\$643.06	\$179.56	\$463.50	\$16.08	\$447.42	\$0.00
03-039 1 Meters	12/18/08	480	\$1,764.00	\$485.28	\$1,278.72	\$44.25	\$1,234.47	\$0.00
03-040 1 Meters	10/27/09	480	\$632.86	\$160.86	\$472.00	\$15.84	\$456.16	\$0.00
03-041 1 Meters	04/19/10	480	\$610.07	\$147.41	\$462.66	\$15.24	\$447.42	\$0.00
03-042 1 Meters	08/16/10	480	\$915.88	\$213.75	\$702.13	\$22.92	\$679.21	\$0.00
03-043 1 Meters	07/29/11	480	\$630.21	\$132.72	\$497.49	\$15.84	\$481.65	\$0.00
03-044 1 Meters	08/08/11	480	\$4,152.00	\$873.65	\$3,278.35	\$103.80	\$3,174.55	\$0.00

RBC

NSF/E-1-5
TK 3-5-21

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
03-045 1 Meters	09/14/11	480	\$1,390.00	\$289.63	\$1,100.37	\$34.80	\$1,065.57	\$0.00
03-046 1 Meters	03/14/12	480	\$703.32	\$137.77	\$565.55	\$17.64	\$547.91	\$0.00
03-047 1 Meters	09/05/12	480	\$799.08	\$146.46	\$652.62	\$19.92	\$632.70	\$0.00
03-048 1 Meters	03/19/13	480	\$158.89	\$26.79	\$132.10	\$3.98	\$128.14	\$0.00
03-049 1 Meters	06/30/14	480	\$4,412.94	\$607.08	\$3,805.86	\$110.64	\$3,695.22	\$0.00
03-050 1 Turbo Meter	12/22/14	480	\$725.00	\$90.64	\$634.36	\$18.12	\$616.24	\$0.00
03-052 1 Meters	06/30/15	480	\$5,408.56	\$608.72	\$4,799.84	\$135.48	\$4,664.36	\$0.00
03-054 1 Meters	07/01/16	480	\$3,407.44	\$298.17	\$3,109.27	\$85.20	\$3,024.07	\$0.00
03-055 1 Meters	07/01/17	480	\$1,618.75	\$81.50	\$1,537.25	\$41.04	\$1,496.21	\$0.00
03-056 Meters	07/01/18	480	\$5,005.67	\$187.74	\$4,817.93	\$125.16	\$4,692.77	\$0.00
03-057 Meters	07/01/19	480	\$745.83	\$9.30	\$736.53	\$18.60	\$717.93	\$0.00
Totals For Group 03 Meters			\$208,161.98	\$121,835.14	\$36,325.84	\$1,148.19	\$35,177.65	\$0.00

PBC

2020 additions

7-1-20 meters 1,699.66 -0-

10-1-20 new radio and meters & software 150,379.65 -0-

360,240.71 WTR

172,143.96 +

1430.18

21.25

939.87

2391.30

USF/E-1-6
TK 3-5-21

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 04 Office Furniture & Equipment								
04-003 Office Desk (Steve)	07/01/94	84	\$560.00	\$560.00	\$0.00	\$0.00	\$0.00	\$0.00
04-007 Software	07/01/98	60	\$450.00	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00
04-008 1 Paper Shredder	07/01/99	60	\$52.96	\$52.96	\$0.00	\$0.00	\$0.00	\$0.00
04-016 1 Office Desk (Timmy)	12/15/15	120	\$699.00	\$699.00	\$0.00	\$0.00	\$0.00	\$0.00
04-017 1 Chair/Maroon cloth	01/15/05	60	\$99.95	\$99.95	\$0.00	\$0.00	\$0.00	\$0.00
04-022 Fax Machine	02/11/09	60	\$58.27	\$58.27	\$0.00	\$0.00	\$0.00	\$0.00
04-025 1 Yellow Handheld/Software	08/25/10	60	\$6,575.00	\$6,575.00	\$0.00	\$0.00	\$0.00	\$0.00
04-026 Software/Installation Update	03/08/11	60	\$9,083.00	\$9,083.00	\$0.00	\$0.00	\$0.00	\$0.00
04-028 1 HP Laptop	03/30/11	60	\$858.00	\$858.00	\$0.00	\$0.00	\$0.00	\$0.00
04-029 1 HP Desktop 6000 CO	04/25/11	60	\$2,526.25	\$2,526.25	\$0.00	\$0.00	\$0.00	\$0.00
04-030 1 LexMarkPrinter T654N	01/23/12	60	\$1,617.98	\$1,617.98	\$0.00	\$0.00	\$0.00	\$0.00
04-031 1 Office Sign/when at Anton Road office	08/13/14	120	\$366.00	\$268.38	\$97.62	\$21.29	\$76.33	\$0.00
04-032 1 Kyocera Copy Machine	06/03/13	60	\$999.00	\$999.00	\$0.00	\$0.00	\$0.00	\$0.00
04-033 1 Cash Drawer with Lock	06/02/14	60	\$199.99	\$199.99	\$0.00	\$0.00	\$0.00	\$0.00
04-034 2 Mesh Back Office Chairs	07/30/14	60	\$598.00	\$598.00	\$0.00	\$0.00	\$0.00	\$0.00
04-035 2 File Cabinets	07/30/14	120	\$250.00	\$135.79	\$114.21	\$25.38	\$88.83	\$0.00
04-036 1 HP Prodesk Workstation	08/27/14	60	\$3,062.50	\$3,062.50	\$0.00	\$0.00	\$0.00	\$0.00
04-037 1 Epson Counter Receipts Printer	09/16/14	60	\$1,520.00	\$1,520.00	\$0.00	\$0.00	\$0.00	\$0.00
04-038 1 Time Clock	10/09/14	120	\$298.98	\$158.95	\$142.03	\$29.88	\$112.15	\$0.00
04-039 1 Conference Table	02/08/16	60	\$275.00	\$215.40	\$59.60	\$55.01	\$4.59	\$0.00
04-040 1 Generator	02/29/16	120	\$537.40	\$208.62	\$330.78	\$54.36	\$276.42	\$0.00
04-041 1 Safe	01/25/16	240	\$963.62	\$188.90	\$774.72	\$48.42	\$726.30	\$0.00
04-042 Office Chair	03/10/16	60	\$233.16	\$178.77	\$54.39	\$46.62	\$7.77	\$0.00
04-043 1 Hardware/Software Installation	11/01/17	60	\$8,440.00	\$2,617.66	\$5,822.34	\$2,054.95	\$3,767.39	\$0.00
04-044 Software	04/09/19	60	\$1,365.00	\$204.75	\$1,160.25	\$273.00	\$887.25	\$0.00
04-045 PC and Monitor for quickbooks	09/27/19	60	\$966.38	\$64.44	\$901.94	\$193.32	\$708.62	\$0.00
Totals For Group 04 Office Furniture & Equipment			\$42,655.44	\$33,197.56	\$9,457.88	\$2,802.23	\$6,655.65	\$0.00

FR2

2020 additions
new dell desktop

+

5,376.00

48,031.44

WTB

WSF/E-1-7

TK 3-5-21

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 05 Dist. Reser & STD Pipes								
05-001 1 Tank #1	02/15/89	480	\$154,556.56	\$119,459.26	\$35,097.30	\$3,863.88	\$31,233.42	\$0.00
05-002 1 Tank #2	02/15/89	480	\$155,136.39	\$119,907.50	\$35,228.89	\$3,878.40	\$31,350.49	\$0.00
05-003 Tank Vandal Guar	07/01/97	480	\$5,704.00	\$3,208.46	\$2,495.54	\$142.56	\$2,352.98	\$0.00
05-004 1 Water Tank	07/01/02	480	\$208,421.41	\$91,184.41	\$117,237.00	\$5,210.52	\$112,026.48	\$0.00
05-005 1 Gate at Shakerag	07/01/02	480	\$1,220.00	\$1,220.00	\$0.00	\$0.00	\$0.00	\$0.00
05-006 1 Water Tank Paint	07/01/05	480	\$3,120.00	\$2,144.28	\$975.72	\$38.28	\$937.44	\$0.00
05-007 1 Water Tank	05/12/07	480	\$316,616.47	\$100,261.89	\$216,354.58	\$7,915.44	\$208,439.14	\$0.00
05-008 1 Additional Water Tank	06/12/08	480	\$943.90	\$273.41	\$670.49	\$23.64	\$646.85	\$0.00
05-009 1 Interior Tank Paint	07/13/09	480	\$34,580.00	\$9,077.23	\$25,502.77	\$864.48	\$24,638.29	\$0.00
05-010 1 Interior Tank Paint	05/24/10	480	\$11,630.00	\$2,787.08	\$8,842.92	\$291.48	\$8,551.44	\$0.00
05-011 1 Tank Pressure Transducer	10/02/13	480	\$3,372.91	\$1,816.85	\$1,556.06	\$46.08	\$1,509.98	\$0.00
05-012 1 Fence/Vandetta	08/26/18	240	\$4,115.69	\$686.91	\$3,428.78	\$206.76	\$3,222.02	\$0.00
Totals For Group 05 Dist. Reser & STD Pipes			\$899,417.33	\$452,027.28	\$447,390.05	\$22,481.52	\$424,908.53	\$0.00

WTB +

RR

WST/F-1-2
TK 3-5-21

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value		
Asset Group 06 Pumping Equipment										
06-001	1	Pumphouse #1 Brown	02/15/89	480	\$82,828.20	\$64,019.38	\$18,808.82	\$2,070.72	\$16,738.10	\$0.00
06-002	1	Pumphouse #2 Vandetta	02/15/89	480	\$80,052.54	\$61,873.95	\$18,178.59	\$2,001.36	\$16,177.23	\$0.00
06-003	1	Pumphouse #3 Slaughters Lake	07/01/02	480	\$108,170.33	\$47,324.48	\$60,845.85	\$2,704.26	\$58,141.59	\$0.00
06-004	1	Booster/Chlorinator	07/01/89	240	\$677.87	\$677.87	\$0.00	\$0.00	\$0.00	\$0.00
06-005	1	Metering Pump with Valve	07/01/01	240	\$1,131.37	\$1,046.50	\$84.87	\$56.58	\$28.29	\$0.00
06-007	1	USFCS 9700 Telemetry system	01/15/04	240	\$22,450.00	\$17,959.98	\$4,490.02	\$1,122.48	\$3,367.54	\$0.00
06-008	1	Computer Telemetry System	02/15/04	60	\$2,010.82	\$2,010.82	\$0.00	\$0.00	\$0.00	\$0.00
06-009	1	Pump Valves	07/01/91	120	\$777.00	\$777.00	\$0.00	\$0.00	\$0.00	\$0.00
06-010	1	Pumpstation Construction Brown Road/roof	04/19/10	240	\$2,538.36	\$1,227.79	\$1,310.57	\$127.86	\$1,182.71	\$0.00
06-011	1	Metal Roof on 2 Pumphouses	09/05/12	240	\$1,900.00	\$696.71	\$1,203.29	\$95.04	\$1,108.25	\$0.00
06-012	1	Electric Motor	03/04/15	240	\$1,289.84	\$311.65	\$978.19	\$64.44	\$913.75	\$0.00
06-014	1	USFCS 9700 Telemetry System	01/15/04	240	\$22,450.00	\$17,959.96	\$4,490.04	\$1,122.48	\$3,367.56	\$0.00
06-015	1	Computer Telemetry System	02/15/04	60	\$2,010.82	\$2,010.82	\$0.00	\$0.00	\$0.00	\$0.00
06-016	1	Telemetry Data Radio	11/09/06	60	\$1,424.12	\$1,424.12	\$0.00	\$0.00	\$0.00	\$0.00
06-017	1	Telemetry Data Radio	11/09/06	60	\$1,424.12	\$1,424.12	\$0.00	\$0.00	\$0.00	\$0.00
Totals For Group 06 Pumping Equipment					\$331,135.39	\$220,745.15	\$110,390.24	\$9,365.22	\$101,025.02	\$0.00

$\langle 2010.82 \rangle \langle 2010.82 \rangle$
 $\langle 22450.00 \rangle \langle 17959.96 \rangle$
 $\langle 1424.12 \rangle \langle 1424.12 \rangle$

12-31-19 305,230.45 199,350.25
 6-15-20 Subtrans VFD for booster station 3,200.00 -0-
 WTB 308,430.45
 8,242.74
 80.00
 8,322.74

① duplicate upon initial setup

PRG

USF E-1-9
TLC 3-5-21

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Value	Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 07 Hydrants								
07-001 Hydrant/Anton Fire Station	07/01/16	480	\$1,325.53	\$103.01	\$1,222.52	\$33.48	\$1,189.04	\$0.00
07-002 Hydrant at Anton Fire Station	07/01/90	480	\$792.76	\$596.83	\$195.93	\$18.66	\$177.27	\$0.00
Totals For Group 07 Hydrants			\$2,118.29	\$699.84	\$1,418.45	\$52.14	\$1,366.31	\$0.00

WTB

+

RSC

WSE/F-1-10 TK 3-5-21

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 08 Structures & Improvements								
08-001 1Office Building and Shop	01/01/15	480	\$172,630.53	\$21,578.84	\$151,051.69	\$4,315.80	\$146,735.89	\$0.00
08-002 1 Office Remodel	02/15/16	480	\$16,198.59	\$1,586.14	\$14,612.45	\$405.00	\$14,207.45	\$0.00
08-003 Build Office for guys	01/01/15	480	\$11,500.00	\$1,437.52	\$10,062.48	\$287.52	\$9,774.96	\$0.00
08-004 1 Water Pump Station Phase 4	07/01/02	480	\$112,135.84	\$49,059.53	\$63,076.31	\$2,803.44	\$60,272.87	\$0.00
Totals For Group 08 Structures & Improvements			\$312,464.96	\$73,662.03	\$238,802.93	\$7,811.76	\$230,991.17	\$0.00

WB +

FSR

WSF/E-1-11
-12 3-5-21

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 09 Communication Equipment								
09-003 1 Antenna Vandetta	07/01/16	60	\$600.00	\$420.00	\$180.00	\$120.00	\$60.00	\$0.00
09-004 1 Antenna Office	07/01/16	60	\$600.00	\$420.00	\$180.00	\$120.00	\$60.00	\$0.00
09-005 Telemetry System	12/15/16	300	\$41,073.00	\$5,065.67	\$36,007.33	\$1,642.92	\$34,364.41	\$0.00
09-006 1 Telemetry System (Addition)	01/01/17	480	\$12,720.12	\$1,325.52	\$11,394.60	\$307.92	\$11,086.68	\$0.00
Totals For Group 09 Communication Equipment			\$54,993.12	\$7,231.19	\$47,761.93	\$2,190.84	\$45,571.09	\$0.00

WTS

+

RSC

WSE/E-1-12 TK 3-5-21

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 10 Land & Land Rights								
10-001 1 Land & Land Right	04/01/84	0	\$9,786.50	\$0.00	\$9,786.50	\$0.00	\$9,786.50	\$0.00
10-002 1 Smith Todd Land Right	10/15/07	0	\$4,375.00	\$0.00	\$4,375.00	\$0.00	\$4,375.00	\$0.00
10-003 1 Land Right	02/11/08	0	\$75.00	\$0.00	\$75.00	\$0.00	\$75.00	\$0.00
10-004 Land for pump station	02/06/19	0	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00
Totals For Group 10 Land & Land Rights			\$16,236.50	\$0.00	\$16,236.50	\$0.00	\$16,236.50	\$0.00

2020 place in CIP

(2,000.00)

 14,236.50
 W

PRL

WSE/E-1-13 TX 3-5-21

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 11 Transportation Equipment								
11-001 1 Trailer	06/16/08	240	\$429.99	\$247.47	\$182.52	\$21.72	\$160.80	\$0.00
11-002 8 Truck Decals	04/15/15	84	\$185.00	\$111.95	\$53.05	\$23.58	\$29.47	\$0.00
11-003 1 Ford Ranger (Steve)	11/18/15	84	\$5,150.00	\$3,020.12	\$2,129.88	\$751.69	\$1,378.19	\$0.00
11-004 1 Ford Ranger (Timmy) <i>Sold in 2020</i>	12/16/15	84	\$3,200.00	\$1,838.33	\$1,361.67	\$466.86	\$894.81	\$0.00
11-005 2020 Ford 150 (Timmy)	01/31/20	84	\$25,215.00	\$0.00	\$25,215.00	\$3,602.16	\$21,612.84	\$0.00
11-006 2020 Ford F150 (Steve)	09/04/20	84	\$27,400.12	\$0.00	\$27,400.12	\$1,304.76	\$26,095.36	\$0.00
Totals For Group 11 Transportation Equipment			\$61,560.11	\$5,217.87	\$56,342.24	\$6,170.77	\$50,171.47	\$0.00

Ford Ranger sold

	+	
< 3,200.00 >		< 1,838.33 >
<hr/>		
58,360.11		3,379.54
<i>WTS</i>		<i>WTS</i>

	+	
< 466.86 >		
<hr/>		
59,377.34		
<i>WTS</i>		

PPC

WST/E-1-11 TR 3-5-21

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 12 Tools, Shop, Garage Equipment								
12-001	08/16/08	240	\$3,372.50	\$1,940.77	\$1,431.73	\$170.16	\$1,261.57	\$0.00
12-002	02/23/09	240	\$19,795.00	\$10,730.45	\$9,064.54	\$997.92	\$8,066.62	\$0.00
12-003	09/23/10	240	\$14,533.71	\$6,727.07	\$7,806.64	\$731.88	\$7,074.76	\$0.00
12-006	07/09/18	60	\$158.00	\$47.34	\$110.65	\$31.61	\$79.05	\$0.00
Totals For Group 12 Tools, Shop, Garage			\$37,859.21	\$19,445.64	\$18,413.57	\$1,931.57	\$16,482.00	\$0.00

WTB

+

98C

WSF/E-1-15 TK 3-5-21

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 13 Other Plant & Misc Equipment								
13-001 1 Chlorometer	07/08/15	60	\$473.29	\$425.98	\$47.31	\$47.31	\$0.00	\$0.00
13-002 2 Handhelds & Software	07/31/15	60	\$10,374.00	\$9,278.97	\$1,095.03	\$1,095.03	\$0.00	\$0.00
13-003 1 Chlorometer	08/09/16	36	\$433.20	\$433.20	\$0.00	\$0.00	\$0.00	\$0.00
13-004 1 Chlorometer	01/01/18	36	\$514.11	\$342.72	\$171.39	\$171.39	\$0.00	\$0.00
13-005 Meter Handheld service Itron	08/16/18	60	\$1,564.64	\$443.36	\$1,121.28	\$312.95	\$808.33	\$0.00
13-006 Chlorometer kit	01/22/19	36	\$544.16	\$181.40	\$362.76	\$181.38	\$181.38	\$0.00
Totals For Group 13 Other Plant & Misc Equipment			\$13,903.40	\$11,105.63	\$2,797.77	\$1,808.06	\$989.71	\$0.00

WFB

+

PEC

WST/E-1-16 TK 3-5-21

Asset	Dep From Date	Service Life	Item Cost	① Prior Dep. Amount	Beginning Value	② Total Selected Dep. Amount	Ending Value	Salvage Value
Report Totals			\$5,217,552.91	\$2,687,346	\$2,530,206.75	\$95,875.13	\$2,434,331.62	\$0.00

①
prior dep
for sheet

2,677,456.90

dispositions < 2,676,76 >

② 2020 depreciation 107,131.23 107,131.23 WTB

2,782,516.37 WTB

PBC

WSE/E-117 TK 3-5-21

Attachment No. 4

**ASSET VALUES FOR DEPRECIATION
EXPENSE ADJUSTMENT**

CURRENT CONSTRUCTION PROJECT *			
<u>Asset Class</u>	<u>Constr. Cost</u>	<u>Percent</u>	<u>Proj. Cost</u>
Mains	347,710	39.6%	450,870
Pump Station	210,556	23.9%	273,025
Master Meters	28,758	3.3%	37,290
RadioRead Mtrs	166,191	18.9%	215,497
AMR System	<u>125,950</u>	<u>14.3%</u>	<u>163,317</u>
	879,165	100.0%	1,140,000

* From Final Engineering Report

Attachment No. 5

**KRWFC Flexible Term Program Series 2010 D
Sinking Fund Payment Schedule**

Borrower: North Hopkins Water District
Closing Date: 11/04/10

	Monthly Principal	Monthly Interest	Total Monthly Sinking Fund Payments
12/10-1/11	1,875.00	3,080.00	4,955.00
2/11-7/11	1,875.00	3,080.00	4,955.00
8/11-1/12	7,500.00	2,758.54	10,258.54
2/12-7/12	7,500.00	2,758.54	10,258.54
8/12-1/13	7,500.00	2,668.54	10,168.54
2/13-7/13	7,500.00	2,668.54	10,168.54
8/13-1/14	7,500.00	2,563.54	10,063.54
2/14-8/14	7,500.00	2,563.54	10,063.54
8/14-1/15	7,916.67	2,428.54	10,345.21
2/15-7/15	7,916.67	2,428.54	10,345.21
8/15-1/16	7,916.67	2,254.38	10,171.04
2/16-7/16	7,916.67	2,254.38	10,171.04
8/16-1/17	7,916.67	2,060.42	9,977.08
2/17-7/17	7,916.67	2,060.42	9,977.08
8/17-1/18	8,750.00	1,830.83	10,580.83
2/18-7/18	8,750.00	1,830.83	10,580.83
8/18-1/19	8,750.00	1,559.58	10,309.58
2/19-7/19	8,750.00	1,559.58	10,309.58
8/19-1-20	9,166.67	1,279.58	10,446.25
2/20-7/20	9,166.67	1,279.58	10,446.25
8/20-1/21	9,583.33	986.25	10,569.58
2/21-7/21	9,583.33	986.25	10,569.58
8/21-1/22	10,000.00	670.00	10,670.00
2/22-7/22	10,000.00	670.00	10,670.00
8/22-1/23	10,000.00	340.00	10,340.00
2/23-7/23	10,000.00	340.00	10,340.00
	<u>1,245,000.00</u>	<u>281,442.52</u>	<u>1,526,442.52</u>



United States Department of Agriculture
 CPAP - Community Program Application Processing



CPAP - Bond Schedule Detail

Name of Borrower: North Hopkins Water District			
Amount of Loan	855000.00	Annual Interest Rate	0.015
Number of Initial Interest Only Payments	0	Number of principal and/or Interest Payments	40
Payment Frequency	Annual	This is a split payment bond.	No
Principal Payment Units	100	Interest Payment Units.	1

Year	Period	Number	Payment	Interest	Principal	Balance
2021	1	1	28625	12825	15800	839200.00
2022	1	2	28588	12588	16000	823200.00
2023	1	3	28548	12348	16200	807000.00
2024	1	4	28605	12105	16500	790500.00
2025	1	5	28557	11857	16700	773800.00
2026	1	6	28607	11607	17000	756800.00
2027	1	7	28552	11352	17200	739600.00
2028	1	8	28594	11094	17500	722100.00
2029	1	9	28631	10831	17800	704300.00
2030	1	10	28564	10564	18000	686300.00
2031	1	11	28594	10294	18300	668000.00
2032	1	12	28620	10020	18600	649400.00
2033	1	13	28541	9741	18800	630600.00
2034	1	14	28559	9459	19100	611500.00
2035	1	15	28572	9172	19400	592100.00
2036	1	16	28581	8881	19700	572400.00
2037	1	17	28586	8586	20000	552400.00
2038	1	18	28586	8286	20300	532100.00
2039	1	19	28581	7981	20600	511500.00
2040	1	20	28572	7672	20900	490600.00
2041	1	21	28559	7359	21200	469400.00
2042	1	22	28541	7041	21500	447900.00
2043	1	23	28618	6718	21900	426000.00
2044	1	24	28590	6390	22200	403800.00
2045	1	25	28557	6057	22500	381300.00
2046	1	26	28619	5719	22900	358400.00
2047	1	27	28576	5376	23200	335200.00
2048	1	28	28628	5028	23600	311600.00
2049	1	29	28574	4674	23900	287700.00
2050	1	30	28615	4315	24300	263400.00
2051	1	31	28551	3951	24600	238800.00
2052	1	32	28582	3582	25000	213800.00
2053	1	33	28607	3207	25400	188400.00
2054	1	34	28626	2826	25800	162600.00
2055	1	35	28539	2439	26100	136500.00
2056	1	36	28547	2047	26500	110000.00
2057	1	37	28550	1650	26900	83100.00
2058	1	38	28546	1246	27300	55800.00
2059	1	39	28537	837	27700	28100.00
2060	1	40	28521	421	28100.00	0
TOTALS			\$1,143,146.00	\$288,146.00	\$855,000.00	

Warning: This schedule is an estimate of payments. Rural Development calculates interest amounts and principle reduction as of the date the payment is processed. Because over the life of the loan payments will be processed on dates other than the due date, the actual interest amounts and principle reduction will not match the schedule provided here.

[CPAP](#) | [USDA](#) | [Rural Development](#) | [eAuth](#)
[Accessibility Statement](#) | [Privacy Policy](#) | [Non-Discrimination](#)

Attachment No. 6

North Hopkins Water District
 Trial Balance with Net Journal Transactions

Prepared by: _____
 Reviewed by: _____
 Approved by: _____

Run: 3/15/21 7:30AM

12/31/20

Account Number/Description	Opening Bal	Net Jnl Trans	UnAdj Bal	Adjust Number/Amt	Final Bal
.100 Cash in Bank	0.00		0.00		0.00
.102 Undeposited Funds	25.00		25.00	16 -25.00	0.00
.103 NHWD O&M acct	112,373.77		112,373.77	2 -9,019.65 11 -123.33	103,230.79 ✓
.105 NHWD Sinking	50.02		50.02	1 -50.02	0.00
.106 NHWD Water Deposit	4,457.93		4,457.93	1 -450.33 3 2,082.96	6,090.56 ✓
.107 NHWD Construction	55,285.67		55,285.67		55,285.67 ✓
.110 130.1 Cash On Hand	230.00		230.00		230.00 ✓
.120 130.2 Returned Checks	69.06		69.06	16 -69.06	0.00
.200 141 Accounts Receivable	102,117.03		102,117.03	1 -371.53 2 8,558.37 3 -2,100.00 3 18.50 21 -3,063.22 21 -29.08 23 -182.76 24 -3,100.13 25 -1,469.62 26 -15,236.14	85,141.42 ✓
.202 Accounts Receivable	-371.53		-371.53	1 371.53	0.00
.205 Other Receivables	-20,000.00		-20,000.00	15 20,000.00	0.00
.206 Grants Receivable	0.00		0.00		0.00
.300 151 Materials Inventory	30,090.68		30,090.68	9 2,622.54	32,713.22 ✓
.350 162 Prepaid Insurance	9,768.59		9,768.59	10 696.09	10,464.68 ✓
.360 162 Prepaid Interest	0.00		0.00		0.00
.460 1998 Sinking Fund	-50.02		-50.02	1 50.02	0.00
.520 132.9 2010 Sinking Fund B	186,600.02		186,600.02	11 -124,943.81	61,656.21 ✓
1000 303 Land & Land Rights	16,236.50		16,236.50	18 -2,000.00	14,236.50 ✓
1010 311 Pumping Equipment	305,250.45		305,250.45	20 3,200.00	308,450.45 ✓
1020 330 Dist Reser & Stdpipes	899,417.33		899,417.33		899,417.33 ✓
1040 331 Trans & Dist Mains	2,931,958.87		2,931,958.87		2,931,958.87 ✓
1050 333 Services	304,488.31		304,488.31	20 6,578.00	311,066.31 ✓
1060 334 Meters/Meter Install	207,311.98		207,311.98	16 850.00 20 1,699.68 30 150,379.05	360,240.71 ✓
1200 335 Hydrants	2,118.29		2,118.29		2,118.29 ✓
1240 304 Structures & Imp	312,464.96		312,464.96		312,464.96 ✓
1260 340 Office Furniture & Equip	42,655.44		42,655.44	20 5,376.00	48,031.44 ✓
1270 346 Communication Equipment	54,993.12		54,993.12		54,993.12 ✓
1280 345 Power Operated Equip	0.00		0.00		0.00
1290 341 Transportation Equipment	34,159.99		34,159.99	14 27,400.12	58,360.11 ✓

North Hopkins Water District
Trial Balance with Net Journal Transactions

Run: 3/15/21 7:30AM

12/31/20

Account Number/Description	Opening Bal	Net Jnl Trans	UnAdj Bal	Adjust Number/Amt	Final Bal
				17	-3,200.00
1300 348 Other Tangible Plant	0.00		0.00		0.00
1310 343 Tools, Shop, Garage Equip	37,859.21		37,859.21		37,859.21
1315 339.0 Other Plant & Misc. Equip	13,903.40		13,903.40		13,903.40
1610 105 Construction In Progress	-1,410,949.95		-1,410,949.95	12	1,461,388.91
				13	920,399.55
				13	34,976.49
				18	11,374.45
				18	-8,735.00
				19	60,475.94
				20	3,000.00
				30	-160,127.67
				30	7,650.00
1840 108 Accum Depreciation	-2,677,462.74		-2,677,462.74	17	2,071.76
				32	-107,131.23
2000 133 Utility Deposit	100.00		100.00		100.00
Total Assets	1,555,151.38	0.00	1,555,151.38		2,289,792.38
					3,844,943.76
3000 231 Accounts Payable	-31,863.21		-31,863.21	6	31,863.21
				7	-31,667.36
3010 235 Customer Deposits	-5,183.31		-5,183.31	1	83.31
				16	-50.00
				21	1,000.00
3020 242 Constr Proj Payable	0.00		0.00	8	-34,976.49
				19	-60,475.94
3200 241 FICA/Fed W/H Payable	45,279.65		45,279.65	4	-47,578.06
3250 241 FICA/Fed W/H Payable	0.00		0.00		0.00
3300 241 State W/H Payable	10,186.56		10,186.56	4	-10,985.35
3310 Payroll Liabilities	194,726.69		194,726.69	1	-194,726.69
3311 Payroll Liabilities	-257,394.08		-257,394.08	1	194,643.38
				4	62,750.70
3312 Wages Payable	0.00		0.00		0.00
3350 236 Ky Unempl Tax Payable	287.58		287.58	4	-309.83
3360 241 Ky Sales Tax Payable	-148.44		-148.44	5	-8.57
3370 Hopkins Co. W/H Payable	708.44		708.44	4	-951.57
3500 237 Accrued Interest	-6,526.92		-6,526.92	11	15,355.00
				22	-13,888.33
				27	-3,443.42
3510 237 Accrued Int-Deposits	-5.95		-5.95	21	5.95
3770 221 Bonds Payable-2010	-110,000.00		-110,000.00	11	110,000.00
3771 Independence ST Note Payable	0.00		0.00		0.00
3780 N/P-Independence Bank	-35,500.00		-35,500.00	14	10,014.57

North Hopkins Water District
Trial Balance with Net Journal Transactions

Run: 3/15/21 7:30AM

12/31/20

Account Number/Description	Opening Bal	Net Jrnl Trans	UnAdj Bal	Adjust Number/Amt	Final Bal	
				15	20,000.00	
				28	5,485.43	
3790 2020 Bond Anticipation Note	0.00		0.00	12	-486,024.01	0.00
				13	510,110.19	
				15	-16,651.18	
				29	-7,435.00	
4040 221 Bonds Payable-2010	-355,000.00		-355,000.00			-355,000.00
4050 Bonds Payable-2020	0.00		0.00	12	-855,000.00	-855,000.00
4060 181 Discount On Bonds Payabl	1,833.83		1,833.83	22	-779.40	1,054.43
4070 186.2 Defr Amount On Refundir	10,457.22		10,457.22	22	-3,485.74	6,971.48
Total Liabilities	-538,141.94	0.00	-538,141.94		-807,125.20	-1,345,267.14
3011 Tap Fees	-3,000.00		-3,000.00	31	3,000.00	0.00
5000 271.1 Tap On Fees	-484,089.53		-484,089.53	31	-3,800.00	-490,339.53
				33	-2,450.00	
5010 271.2 Grants	-670,279.89		-670,279.89	12	-120,364.90	-823,614.96
				13	-32,970.17	
5020 271.3 Other Contributions	-70,662.29		-70,662.29			-70,662.29
5075 Tap Fees	4,050.00		4,050.00	1	-4,900.00	0.00
				31	850.00	
5500 215.2 Donated Capital	0.00		0.00			0.00
5600 215.1 Retained Earnings	-893,578.58		-893,578.58			-893,578.58
5601 Opening Balance Equity	64,442.62		64,442.62			64,442.62
5602 Unrestricted Net Assets	-178,448.96		-178,448.96	1	5,350.33	-173,098.63
5603 Opening Balance Equity	23,348.82		23,348.82	15	-40,000.00	0.00
				15	16,651.18	
Total Equity	-2,208,217.81	0.00	-2,208,217.81		-178,633.56	-2,386,851.37
6000 419 Interest Income	-10.29		-10.29	2	-38.72	-338.33
				3	-1.46	
				11	-287.86	
6010 Service Charge	-45.00		-45.00	16	45.00	0.00
6020 461 Water Sales	-996,434.94		-996,434.94	5	8.57	-977,805.98
				24	3,100.13	
				25	1,469.62	
				26	15,236.14	
				16	94.06	
				16	4,770.44	
				28	-6,000.00	
				31	-50.00	
6040 470 Forfeited Discounts	-40,281.20		-40,281.20			-40,281.20
6041 Late Charges	0.00		0.00			0.00

North Hopkins Water District
Trial Balance with Net Journal Transactions

Run: 3/15/21 7:30AM

12/31/20

Account Number/Description	Opening Bal	Net Jrnl Trans	UnAdj Bal	Adjust Number/Amt	Final Bal
6060 471 Misc Serv Revenues	-184.56		-184.56	17 200.00 16 -4,815.44	-4,800.00
6070 Deposits	0.00		0.00		0.00
6075 Tap Fees	-1,650.00		-1,650.00	16 -800.00 33 2,450.00	0.00
6080 474 Other Wtr Revenues	0.00		0.00		0.00
9010 421 Nonutility Income	0.00		0.00		0.00
Total Income	-1,038,605.99	0.00	-1,038,605.99	15,380.48	-1,023,225.51
7100 610 Purchased Water	406,483.60		406,483.60	6 -1,600.57 6 -27,393.94 7 23,832.41	401,321.50
7120 615 Purchased Power	18,286.90		18,286.90	7 1,712.04	19,998.94
8000 601 Salaries-Employees	0.00		0.00	4 190,314.25 30 -7,650.00 33 -10,800.00	171,864.25
8010 604 Employee Benefits	18,693.12		18,693.12		18,693.12
8020 618 Chemicals	4,155.60		4,155.60	33 -4,155.60	0.00
8050 620.5 T & D Supp-Oper	32,420.62		32,420.62	6 -683.17 7 917.89 9 -2,622.54 20 -6,578.00	23,454.80
8060 620.6 T & D Maintenance	19,087.35		19,087.35	6 -392.00 7 2,554.57 20 -4,899.68	16,350.24
8070 620.8 Supplies-G & A	21,935.25		21,935.25	2 500.00 20 -5,376.00	17,059.25
8100 620.7 Supplies-Cust Accts	0.00		0.00		0.00
8260 670 Bad Debt Expense	0.00		0.00	23 182.76	182.76
8300 603 Salaries-Ofc's & Directors	0.00		0.00	33 10,800.00	10,800.00
8340 635 Contr Serv-Water Testing	0.00		0.00	6 -664.00 7 735.90 33 4,155.60	4,227.50
8350 633 Contr Serv-Legal	8,215.90		8,215.90		8,215.90
8360 632 Contr Serv-CPA	14,500.00		14,500.00		14,500.00
8370 636 Contr Serv-Other	9,463.64		9,463.64	6 -525.00 7 993.25 10 -152.70 20 -3,000.00	6,779.19
8380 659 Insurance Expense	19,543.03		19,543.03	10 152.70 10 -696.09 18 -488.64	18,511.00
8400 675 Misc Expense	1,319.57		1,319.57	6 -143.22	0.00

North Hopkins Water District
Trial Balance with Net Journal Transactions

Run: 3/15/21 7:30AM

12/31/20

Account Number/Description	Opening Bal	Net Jrnl Trans	UnAdj Bal	Adjust Number/Amt	Final Bal
				18	-150.81
				33	-1,025.54
8410 Penalties	0.00		0.00		0.00
8420 650 Transportation Exp	7,391.45		7,391.45		7,391.45
8430 AUTOMOBILE EXPENSE	38,523.52		38,523.52	6	-223.00
				7	520.41
				14	-27,400.12
				14	-10,014.57
8440 Capital Project	1,397,539.57		1,397,539.57	8	34,976.49
				13	-1,432,516.06
8450 641.8 Bldg Rent	0.00		0.00		0.00
8460 642 Equip Rent	0.00		0.00		0.00
8500 403 Depreciation	0.00		0.00	32	107,131.23
8510 660 Advertising Expense	840.04		840.04		840.04
8550 408.12 Payroll Taxes	0.00		0.00	4	13,677.75
				33	-991.61
8570 408.10 PSC Assessment	0.00		0.00	33	2,017.15
8580 Bank Service Charges	352.00		352.00		352.00
8581 Bank Service Charges	0.00		0.00		0.00
8590 Payroll Expenses	206,917.89		206,917.89	4	-206,917.89
8600 427 Interest Expense	0.00		0.00	21	23.13
				22	779.40
				22	3,485.74
				22	13,888.33
				27	3,443.42
				28	514.57
				29	7,435.00
8610 Bond Issue Cost	0.00		0.00	30	9,748.62
8700 675 Penalties	0.00		0.00		0.00
8750 Utilities - Office	6,208.53		6,208.53	6	-238.31
				7	400.89
9020 414 Loss On Disposition Equip	0.00		0.00	17	928.24
9030 Interfund Transactions	-2,063.22		-2,063.22	21	2,063.22
9040 432 Capital Contributions	0.00		0.00		0.00
9050 Water Deposit	0.00		0.00		0.00
9999 Offset account	0.00		0.00		0.00
Total Expenses	2,229,814.36	0.00	2,229,814.36		-1,319,414.10
Net Income(Loss)	-1,191,208.37	0.00	-1,191,208.37		1,304,033.62
Net Debits/Credits	0.00	0.00	0.00		0.00