

**SUBMIT ORIGINAL AND FIVE ADDITIONAL COPIES, UNLESS FILING ELECTRONICALLY**

**APPLICATION FOR RATE ADJUSTMENT  
BEFORE THE PUBLIC SERVICE COMMISSION**

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

Southeast Daviess County Water District

*(Name of Utility)*

3400 Bittel Road

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

Owensboro, KY 42301

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

270-685-5594

*(Telephone Number)*

**BASIC INFORMATION**

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

William Higdon, General Manager

*(Name)*

3400 Bittel Road

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

Owensboro, KY 42301

*(Address - City, State, Zip)*

270-685-5594

*(Telephone Number)*

whigdon@oolwireless.net

*(Email Address)*

**(For each statement below, the Applicant should check either "YES", "NO", or "NOT APPLICABLE" (N/A))**

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

YES NO N/A

4. a. Applicant is a corporation that is organized under the laws of the state of \_\_\_\_\_, is authorized to operate in, and is in good standing in the state of Kentucky.
- b. Applicant is a limited liability company that is organized under the laws of the state of \_\_\_\_\_, is authorized to operate in, and is in good standing in the state of Kentucky.
- c. Applicant is a limited partnership that is organized under the laws of the state of \_\_\_\_\_, is authorized to operate in, and is in good standing in the state of Kentucky.
- d. Applicant is a sole proprietorship or partnership.
- e. Applicant is a water district organized pursuant to KRS Chapter 74.
- f. Applicant is a water association organized pursuant to KRS Chapter 273.
5. a. A paper copy of this application has been mailed to Office of Rate Intervention, Office of Attorney General, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601-8204.
- b. An electronic copy of this application has been electronically mailed to Office of Rate Intervention, Office of Attorney General at rateintervention@ag.ky.gov.
6. a. Applicant has 20 or fewer customers and has mailed written notice of the proposed rate adjustment to each of its customers no later than the date this application was filed with the Public Service Commission. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
- b. Applicant has more than 20 customers and has included written notice of the proposed rate adjustment with customer bills that were mailed by the date on which the application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
- c. Applicant has more than 20 customers and has made arrangements to publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in its service area, the first publication having been made by the date on which this Application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
7. Applicant requires a rate adjustment for the reasons set forth in the attachment entitled "Reasons for Application." **(Attach completed "Reasons for Application" Attachment.)**

YES NO N/A


8. Applicant proposes to charge the rates that are set forth in the attachment entitled "Current and Proposed Rates." **(Attach completed "Current and Proposed Rates" Attachment.)**
9. Applicant proposes to use its annual report for the immediate past year as the test period to determine the reasonableness of its proposed rates. This annual report is for the 12 months ending December 31, 2019.
10. Applicant has reason to believe that some of the revenue and expense items set forth in its most recent annual report have or will change and proposes to adjust the test period amount of these items to reflect these changes. A statement of the test period amount, expected changes, and reasons for each expected change is set forth in the attachment "Statement of Adjusted Operations." **(Attach a completed copy of appropriate "Statement of Adjusted Operations" Attachment and any invoices, letters, contracts, receipts or other documents that support the expected change in costs.)**
11. Based upon test period operations, and considering any known and measurable adjustments, Applicant requires additional revenues of \$ 420,713 and total revenues from service rates of \$ 3,116,386. The manner in which these amounts were calculated is set forth in "Revenue Requirement Calculation" Attachment. **(Attach a completed "Revenue Requirement Calculation" Attachment.)**
12. As of the **date of the filing of this application**, Applicant had 7,540 +/- customers.
13. A billing analysis of Applicant's current and proposed rates is attached to this application. **(Attach a completed "Billing Analysis" Attachment.)**
14. Applicant's depreciation schedule of utility plant in service is attached. **(Attach a schedule that shows per account group: the asset's original cost, accumulated depreciation balance as of the end of the test period, the useful lives assigned to each asset and resulting depreciation expense.)**
15. a. Applicant has outstanding evidences of indebtedness, such as mortgage agreements, promissory notes, or bonds.
- b. Applicant has attached to this application a copy of each outstanding evidence of indebtedness (e.g., mortgage agreement, promissory note, bond resolution).
- c. Applicant has attached an amortization schedule for each outstanding evidence of indebtedness.

YES NO N/A

- 16. a. Applicant is not required to file state and federal tax returns.
- b. Applicant is required to file state and federal tax returns.
- c. Applicant's most recent state and federal tax returns are attached to this Application.     
**(Attach a copy of returns.)**
- 17. Approximately - 0 - **(Insert dollar amount or percentage of total utility plant)** of Applicant's total utility plant was recovered through the sale of real estate lots or other contributions.
- 18. Applicant has attached a completed Statement of Disclosure of Related Party Transactions for each person who 807 KAR 5:076, §4(h) requires to complete such form.

By submitting this application, the Applicant consents to the procedures set forth in 807 KAR 5:076 and waives any right to place its proposed rates into effect earlier than six months from the date on which the application is accepted by the Public Service Commission for filing.

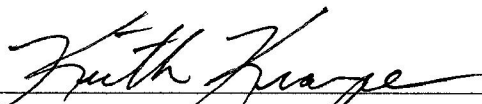
I am authorized by the Applicant to sign and file this application on the Applicant's behalf, have read and completed this application, and to the best of my knowledge all the information contained in this application and its attachments is true and correct.

Signed   
 Officer of the Company/Authorized Representative  
 Title Chairman  
 Date June 16, 2020

COMMONWEALTH OF KENTUCKY

COUNTY OF DAVISS

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

  
 Notary Public # KYNP 2940  
 My commission expires: 2-11-2024



**LIST OF ATTACHMENTS**  
**Southeast Daviess County Water District**

1. Customer Notice of Proposed Rate Adjustment - Retail
2. Customer Notice of Proposed Rate Adjustment - Wholesale
3. Reasons for Application
4. Current and Proposed Rates
5. Statement of Adjusted Operations and Revenue Requirements Calculation with the following attachments:
  - a. References
  - b. Table A - Depreciation Expense Adjustments
6. Current Billing Analysis
7. Proposed Billing Analysis
8. Depreciation Schedule
9. Statements of Disclosure of Related Party Transactions
10. Board Resolution

# Attachment No. 1

## CUSTOMER NOTICE

Notice is hereby given that the Southeast Daviess County Water District expects to file an application with the Kentucky Public Service Commission on or about June 23, 2020, seeking approval of a proposed adjustment to its water rates. The proposed rates shall not become effective until the Public Service Commission has issued an order approving these rates.

### MONTHLY WATER RATES

#### Monthly Rates for Water Usage in Addition to Customer Charge

<u>No. of Gallons per Month</u>	<u>Current</u>	<u>Proposed</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>
First 20,000 Gallons	\$4.39	\$5.07	\$0.68	15.5%
Over 20,000 Gallons	3.54	4.09	0.55	15.5%

#### Customer Charge for Each Size Meter

<u>Meter Size</u>	<u>Current</u>	<u>Proposed</u>	<u>Dollar Increase</u>	<u>Percent Increase</u>
5/8 x 3/4 inch	\$2.53	\$2.92	\$0.39	15.4%
1 inch	3.54	4.09	0.55	15.5%
1-1/2 inch	4.55	5.26	0.71	15.6%
2 inch	7.34	8.49	1.15	15.7%
3 inch	27.83	32.17	4.34	15.6%
4 inch	35.42	40.95	5.53	15.6%
6 inch	53.13	61.42	8.29	15.6%
8 inch	73.37	84.82	11.45	15.6%

If the Public Service Commission approves the proposed rates, then the monthly bill for a residential customer using an average of 4,000 gallons per month will increase from \$20.09 to \$23.20. This is an increase of \$3.11 or 15.5%.

The rates contained in this notice are the rates proposed by Southeast Daviess County Water District. However, the Public Service Commission may order rates to be charged that differ from these proposed rates. Such action may result in rates for consumers other than the rates shown in this notice.

Southeast Daviess County Water District has available for inspection at its office the application which it submitted to the Public Service Commission. A person may examine this application at Southeast Daviess County Water District's office located at 3400 Bittel Road, Owensboro, KY 42301. You may contact the office at 270-685-5594.

A person may also examine the application at the Public Service Commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, 40601, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the Public Service Commission's website at <http://psc.ky.gov>. Comments regarding the application may be submitted to the Public Service Commission through its website or by mail to Public Service Commission, PO Box 615, Frankfort, Kentucky, 40602. You may contact the Public Service Commission at 502-564-3940.

A person may submit a timely written request for intervention to the Public Service Commission, PO Box 615, Frankfort, KY, 40602, establishing the grounds for the request including the status and interest of the party. If the Public Service Commission does not receive a written request for intervention within thirty (30) days of the initial publication of this notice, the Public Service Commission may take final action on the application.

# Attachment No. 2

## WHOLESALE CUSTOMER NOTICE

Notice is hereby given that the Southeast Daviess County Water District expects to file an application on or about June 23, 2020, with the Kentucky Public Service Commission seeking approval of a proposed adjustment to its water rates. The proposed rates shall not become effective until the Public Service Commission has issued an order approving these rates.

### MONTHLY WATER RATES

#### Wholesale Rate for All Wholesale Customers

<u>No. of Gallons per Month:</u>	<u>Charge per 1,000 Gals.</u>		<u>Dollar</u>	<u>Percent</u>
	<u>Current</u>	<u>Proposed</u>	<u>Increase</u>	<u>Increase</u>
For all Water Purchased	\$2.80	\$3.24	\$0.44	15.7%

If the Public Service Commission approves the proposed water rates, then the monthly bill for a wholesale customer will increase from \$2,800 to \$3,240 for each 1.0 million gallons purchased. This is an increase of \$440 or 15.7%.

The rates contained in this notice are the rates proposed by Southeast Daviess County Water District. However, the Public Service Commission may order rates to be charged that differ from these proposed rates. Such action may result in rates for consumers other than the rates shown in this notice.

Southeast Daviess County Water District has available for inspection at its office the application which it submitted to the Public Service Commission. A person may examine this application at Southeast Daviess County Water District's office located at 3400 Bittel Road, Owensboro, KY 42301. You may contact the office at 270-685-5594.

A person may also examine the application at the Public Service Commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, 40601, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the Public Service Commission's website at <http://psc.ky.gov>. Comments regarding the application may be submitted to the Public Service Commission through its website or by mail to Public Service Commission, PO Box 615, Frankfort, Kentucky, 40602. You may contact the Public Service Commission at 502-564-3940.

The wholesale customers or any other party may submit a timely written request for intervention to the Public Service Commission, PO Box 615, Frankfort, KY, 40602, establishing the grounds for the request including the status and interest of the party. If the Public Service Commission does not receive a written request for intervention within thirty (30) days of the initial publication of this notice, the Public Service Commission may take final action on the application.

# Attachment No. 3

# Reasons for Application

Southeast Daviess County Water District (the “District”) is requesting a 15.6 percent rate increase for both its retail and wholesale water customers. The rate increase will generate approximately \$420,700 in additional annual revenue.

The District needs this rate increase for the following reasons:

1. To enable the District to collect revenue adequate to cover its operation and maintenance expenses and to make necessary capital improvements from accumulated depreciation funds;
2. To provide sufficient revenue so the District can perform maintenance and replacement work needed ensure reliable service to its customers and control water loss;
3. To maintain the District's sound financial condition by charging rates that recover its cost of providing service; and
4. To enable the District to enhance its financial capacity so it can continue to operate its system in compliance with the federal Safe Drinking Water Act, as amended in 1996, and KRS Chapter 151.



# Attachment No. 4

**CURRENT AND PROPOSED RATES**  
**Southeast Daviess County Water District**

**RETAIL RATES**

**Monthly Rates for Water Usage in Addition to Customer Charge**

<u>No. of Gallons per Month</u>	<u>Current</u>	<u>Proposed</u>	<u>Difference</u>
First 20,000 Gallons	\$ 4.39	\$ 5.07	\$ 0.68
Over 20,000 Gallons	3.54	4.09	0.55

**Customer Charge for Each Size Meter**

<u>Meter Size</u>	<u>Current</u>	<u>Proposed</u>	<u>Difference</u>
5/8 x 3/4 inch	\$ 2.53	\$ 2.92	\$ 0.39
1 inch	3.54	4.09	0.55
1-1/2 inch	4.55	5.26	0.71
2 inch	7.34	8.49	1.15
3 inch	27.83	32.17	4.34
4 inch	35.42	40.95	5.53
6 inch	53.13	61.42	8.29
8 inch	73.37	84.82	11.45

**WHOLESALE RATE**

	<u>Current</u>	<u>Proposed</u>	<u>Difference</u>
For all Water Purchased	\$ 2.80	\$ 3.24	\$ 0.44

# Attachment No. 5

**SCHEDULE OF ADJUSTED OPERATIONS**  
**Southeast Daviess County Water District**

	<u>Test Year</u>	<u>Adjustments</u>	<u>Ref.</u>	<u>Proforma</u>
<u>Operating Revenues</u>				
Total Metered Retail Sales	\$ 2,149,968	(18,145)	a.	
		275,391	b.	2,407,214
Private Fire Protection	23,328			23,328
Sales for Resale	233,244	55,215	b.	288,459
Other Water Revenues:				
Forfeited Discounts	29,596			29,596
Misc. Service Revenues	27,615	18,145	a.	45,760
Other Water Revenues	78,619			78,619
<b>Total Operating Revenues</b>	<b>\$ 2,542,370</b>			<b>\$ 2,872,976</b>
<u>Operating Expenses</u>				
Operation and Maintenance				
Salaries and Wages - Employees	408,906	14,150	c.	
		4,189	d.	427,244
Salaries and Wages - Officers	9,000			9,000
Employee Pensions and Benefits	221,196	7,628	c.	
		586	d.	
		(51,265)	e.	178,146
Purchased Water	1,281,495	324,141	f.	1,605,636
Purchased Power	67,032	109	c.	67,141
Materials and Supplies	166,854	740	c.	
		456	g.	168,051
Contractual Services	27,035	429	c.	27,464
Rental of Building/Real Property	6,665	195	c.	6,860
Transportation Expenses	32,711	22	c.	32,733
Insurance - Gen. Liab. & Workers Comp.	30,453	632	c.	31,085
Insurance - Other	411	26	c.	437
Bad Debt	9,220			9,220
Miscellaneous Expenses	18,920	96	c.	19,016
Total Operation and Mnt. Expenses	2,279,898			2,582,032
Depreciation Expense	353,651	(21,068)	h.	332,583
Taxes Other Than Income	37,635	1,114	c.	
	-	320	d.	39,069
<b>Total Operating Expenses</b>	<b>\$ 2,671,184</b>			<b>\$ 2,953,685</b>
<b>Total Utility Operating Income</b>	<b>\$ (128,814)</b>			<b>\$ (80,709)</b>

**REVENUE REQUIREMENTS**

<b>Pro Forma Operating Expenses</b>	\$ 2,953,685
Divided by: Operating Ratio	i. 88%
Subtotal	3,356,460
Plus: Interest Expense	4,563
<b>Total Revenue Requirement</b>	<b>\$ 3,361,023</b>
Less: Other Operating Revenue	153,975
Private Fire Protection	23,328
Interest Income	67,334
<b>Revenue Required From Sales of Water</b>	<b>\$ 3,116,386</b>
Less: Revenue from Sales with Present Rates	2,695,673
<b>Required Revenue Increase</b>	<b>\$ 420,713</b>
<b>Percent Increase</b>	15.6%

## REFERENCES

- a. The amount reported for Total Metered Sales includes \$18,145 in revenue from service work related to customer connects and disconnects. This amount is deducted from sales and added to Misc. Service Revenues.
- b. The Current Billing Analysis results in a total retail sales amount of \$2,407,214. This indicates an adjustment to retail sales of \$275,391 is required. The required adjustment to Revenue from Sales for Resale is \$55,215. These adjustments reflect a full year of billings at the new rate schedule approved in May 2020 due to a Purchased Water Adjustment.
- c. Southeast and West Daviess County Water Districts had formerly divided shared expenses based on 55 percent to Southeast and 45 percent to West. In June of 2019, the boards of the two districts agreed to change the allocation to 59 percent to Southeast and 41 percent to West effective July 1, 2019. This results in additions to certain Southeast Daviess accounts to reflect a full year with the new, higher allocations.
- d. The District's board approved a midyear adjustment of 2 percent for all employees effective July 1, 2019. The result of this change is an increase in Salaries and Wages expense of approximately \$4,189 per year. The increases in pension expense and payroll taxes corresponding to this wage increase are \$586 and \$320, respectively.
- e. The District pays approximately 98 percent of employee and family health insurance premiums. 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. Average employer shares from BLS are currently 79 percent for single coverage and 62 percent for family coverage. Applying those percentages to premiums to be paid in the current year results in a total deduction from 2019 benefits expense of \$51,265.
- f. The rate for water purchased by the District from both suppliers increased effective June 1, 2020. Based on the gallons purchased in the test year and applying the wholesale rates now being paid to suppliers, an adjustment to Purchased Water Expense in the amount of \$324,141 is appropriate.
- g. The annual service fee to the District's AMI vendor is scheduled to increase by at least 3 percent each year. The fee paid in 2019 was \$15,208, therefore the annual adjustment is \$456.
- h. The PSC requires an adjustment 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, an adjustment is included to bring asset lives to or near the midpoint of the recommended ranges. The adjustment also adds amounts required to include a full year of depreciation expense for items added during the 2019 test year. See Table A.
- i. In cases where the utility has no long term debt the Operating Ratio method has been accepted by the PSC to determine the Total Revenue Requirement. That is the situation for Southeast Daviess, therefore the Operating Ratio method is used here.

**Table A**  
**DEPRECIATION EXPENSE ADJUSTMENTS**

<u>Assets</u>		<u>Date in Service</u>	<u>Original Cost</u>	<u>Reported</u>		<u>Proforma</u>		<u>Depreciation Expense</u>	
<u>No.</u>	<u>Description</u>			<u>Life</u>	<u>Depr. Exp.</u>	<u>Life</u>	<u>Depr. Exp.</u>	<u>Adjustment</u>	
<b>304 - Pumps and Equipment</b>									
	Pumping Stations	various	765,795	50.0	15,317	37.5	20,421	5,104	
	Pump Equipment	various	124,419	10.0	12,291	20.0	6,221	(6,070)	
	SCADA Equipment	various	32,048	10.0	2,063	10.0	2,063	-	
<b>330 - Reservoirs &amp; Tanks</b>									
	Tanks & Improvements	various	1,769,328	varies	42,319	45.0	39,318	(3,001)	
	Masonville Ext. Painting	08/31/19	68,350	10.0	2,278	15.0	4,557	2,278	
	Masonville Int. Painting	12/15/19	84,976		-	15.0	5,665	5,665	
<b>331 - Line Additions</b>									
	Various Line Additions	various	5,867,440	varies	122,291	62.5	93,879	(28,412)	
<b>334 - Meters</b>									
	Meters	various	2,710,989	varies	85,615	40.0	67,775	(17,840)	
<b>335 - Hydrants</b>									
	Hydrants	various	659,153	40.0	15,712	50.0	13,183	(2,529)	
<b>339 - Other Plant &amp; Misc. Equip.</b>									
	Structures & Improvements	various	50,336	varies	2,392	37.5	1,342	(1,050)	
	Office Equipment	various	28,177	varies	2,245	22.5	1,252	(993)	
<b>340 - Office Furniture &amp; Equip.</b>									
	Office Furniture	06/15/13	150	7.0	21	22.5	7	(15)	
	Computers, Software, etc.	various	39,291	varies	5,704	10.0	3,929	(1,775)	
<b>341 - Vehicles</b>									
	Pickup Trucks	various	60,684	5.0	10,113	7.0	8,669	(1,444)	
<b>343 - Tools, Shop &amp; Garage Equip.</b>									
	Meter Test Bench	05/15/09	6,323	20.0	316	17.5	361	45	
	Misc. Equipment	various	7,720	7.0	1,103	10.0	772	(331)	
<b>345 - Power Operated Equip.</b>									
	Entire Group	various	50,408	varies	3,880	12.5	4,033	153	
<b>346 - Communication Equip.</b>									
	AMI System	various	1,182,707	varies	29,990	20.0	59,135	29,145	
<b>TOTALS</b>					\$	353,651	\$	332,583	\$ <u>(21,068)</u>

# Attachment No. 6

**CURRENT BILLING ANALYSIS WITH 2019 USAGE & EXISTING RATES**  
**Southeast Daviess County Water District**

**SUMMARY**

Component	BILLS	GALLONS	Revenue
Usage	90,438	517,760,670	\$ 2,164,661
Customer Ch.			242,965
Totals			\$ 2,407,626
	Plus Billing Adjustments		(411)
Total Metered Retail Sales			\$ 2,407,214

**REVENUE FROM USAGE - ALL METERS**

	USAGE	BILLS	GALLONS	FIRST 20,000	ALL OVER 20,000	TOTAL
FIRST	20,000	88,496	351,498,920	351,498,920	-	351,498,920
ALL OVER	20,000	1,942	166,261,750	38,840,000	127,421,750	166,261,750
		90,438	517,760,670	390,338,920	127,421,750	517,760,670

**REVENUE BY RATE INCREMENT**

	BILLS	GALLONS	RATE	REVENUE
FIRST 20,000	88,496	390,338,920	\$ 4.39	\$ 1,713,588
ALL OVER 20,000	1,942	127,421,750	3.54	451,073
TOTAL	90,438	517,760,670		\$ 2,164,661

**REVENUE FROM CUSTOMER CHARGES**

METER SIZE	BILLS	CHARGE	REVENUE
5/8"x 3/4"	83,014	2.53	\$ 210,025
1"	5,967	3.54	21,123
1-1/2"	562	4.55	2,557
2"	823	7.34	6,041
3"	24	27.83	668
4"	-	35.42	-
6"	48	53.13	2,550
	90,438		\$ 242,965

**REVENUE FROM WHOLESALE SALES**

	GALLONS	RATE	REVENUE
ALL SALES	103,021,100	\$ 2.80	\$ 288,459



# Attachment No. 7

**BILLING ANALYSIS WITH 2019 USAGE & PROPOSED RATES**  
**Southeast Daviess County Water District**

**SUMMARY**

Component	BILLS	GALLONS	Revenue
Usage	90,438	517,760,670	\$ 2,500,173
Customer Ch.			280,470
Totals			\$ 2,780,643
	Plus Billing Adjustments		(476)
Total Metered Retail Sales			\$ 2,780,167
Plus Wholesale Sales Revenue			333,788
Total Revenue from Sales of Water			\$ 3,113,956

**REVENUE FROM USAGE - ALL METERS**

	USAGE	BILLS	GALLONS	FIRST 20,000	ALL OVER 20,000	TOTAL
FIRST	20,000	88,496	351,498,920	351,498,920	-	351,498,920
ALL OVER	20,000	1,942	166,261,750	38,840,000	127,421,750	166,261,750
		90,438	517,760,670	390,338,920	127,421,750	517,760,670

**REVENUE BY RATE INCREMENT**

		BILLS	GALLONS	RATE	REVENUE
FIRST	20,000	88,496	390,338,920	\$ 5.07	\$ 1,979,018
ALL OVER	20,000	1,942	127,421,750	4.09	521,155
TOTAL		90,438	517,760,670		\$ 2,500,173

**REVENUE FROM CUSTOMER CHARGES**

METER SIZE	BILLS	CHARGE	REVENUE
5/8"x 3/4"	83,014	2.92	\$ 242,401
1"	5,967	4.09	24,405
1-1/2"	562	5.26	2,956
2"	823	8.49	6,987
3"	24	32.17	772
4"	-	40.95	-
6"	48	61.42	2,948
	90,438		\$ 280,470

**REVENUE FROM WHOLESALE SALES**

	GALLONS	RATE	REVENUE
ALL SALES	103,021,100	\$ 3.24	\$ 333,788

# Attachment No. 8

SOUTHEAST DAVIESS CO. WATER DIS [0024555]  
**Depreciation Expense**

Sorted: General - GL asset acct.

Financial  
01/01/2019 - 12/31/2019

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
<b>303</b>												
SEDCWD20000203		99 Year Lease-C	6/30/1982	No Calc / N/A	30.0000	4,000.00	100.0000	0.00	0.00	0.00	0.00	0.00
SEDCWD20000204		Land Options	6/30/1988	No Calc / N/A	30.0000	3,000.00	100.0000	0.00	0.00	0.00	0.00	0.00
<b>Subtotal: 303</b>						<b>7,000.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Less dispositions and exchanges:</b>						0.00		0.00	0.00	0.00	0.00	0.00
<b>Net for: 303</b>						<b>7,000.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>304</b>												
SEDCWD40000401		Wing Avenue Pl	1/1/1967	SL / N/A	50.0000	62,164.24	100.0000	0.00	0.00	62,164.24	0.00	62,164.24
SEDCWD40000402		Fences	1/1/1967	SL / N/A	50.0000	3,952.57	100.0000	0.00	0.00	3,952.50	0.00	3,952.50
SEDCWD40000404		Daniels Lane Pu	6/30/1983	SL / N/A	50.0000	96,279.51	100.0000	0.00	0.00	68,358.45	1,925.59	70,284.04
SEDCWD40000405		Radio Controls f	9/1/1985	SL / N/A	10.0000	10,131.96	100.0000	0.00	0.00	10,131.96	0.00	10,131.96
SEDCWD40000406		Reid Road Pumj	6/30/1994	SL / N/A	50.0000	583.00	100.0000	0.00	0.00	285.67	11.66	297.33
SEDCWD40000407		Reid Road Pumj	6/30/1995	SL / N/A	50.0000	3,570.00	100.0000	0.00	0.00	1,677.90	71.40	1,749.30
SEDCWD40000408		Reid Road Pumj	6/30/1996	SL / N/A	50.0000	5,020.00	100.0000	0.00	0.00	2,259.00	100.40	2,359.40
SEDCWD40000409		Reid Road Pumj	6/30/1997	SL / N/A	50.0000	22,329.00	100.0000	0.00	0.00	9,601.47	446.58	10,048.05
SEDCWD40000410		Reid Road Pumj	6/30/1998	SL / N/A	50.0000	203,680.90	100.0000	0.00	0.00	83,509.21	4,073.62	87,582.83
SEDCWD40000411		Reid Road Pumj	6/30/1999	SL / N/A	50.0000	145,308.46	100.0000	0.00	0.00	56,670.31	2,906.17	59,576.48
SEDCWD40000412		Reid Road Pumj	6/15/2000	SL / N/A	50.0000	77.50	100.0000	0.00	0.00	28.80	1.55	30.35
SEDCWD40000413		Reid Road Pumj	2/15/2001	SL / N/A	50.0000	1,000.00	100.0000	0.00	0.00	358.33	20.00	378.33
SEDCWD70000708		Fence-Utica Tan	9/15/2004	SL / N/A	10.0000	878.59	100.0000	0.00	0.00	878.59	0.00	878.59
SEDCWD40000414		SCADA Control	2/28/2006	SL / N/A	10.0000	3,575.03	100.0000	0.00	0.00	3,575.03	0.00	3,575.03
SEDCWD40000415		Electrical Improv	5/5/2006	SL / N/A	10.0000	3,887.23	100.0000	0.00	0.00	3,887.23	0.00	3,887.23
SEDCWD40000416		Electrical Improv	5/15/2006	SL / N/A	10.0000	2,530.33	100.0000	0.00	0.00	2,530.33	0.00	2,530.33
SEDCWD40000417		Electrical Improv	5/15/2006	SL / N/A	10.0000	2,530.33	100.0000	0.00	0.00	2,530.33	0.00	2,530.33
SEDCWD40000418		Electrical Improv	5/15/2006	SL / N/A	10.0000	2,530.33	100.0000	0.00	0.00	2,530.33	0.00	2,530.33
SEDCWD40000419		Philpot Pump St	10/31/2006	SL / N/A	50.0000	287,947.50	100.0000	0.00	0.00	70,067.23	5,758.95	75,826.18
SEDCWD40000420		Electrical Improv	2/28/2007	SL / N/A	10.0000	3,887.23	100.0000	0.00	0.00	3,887.23	0.00	3,887.23
SEDCWD40000421		Electrical Improv	2/28/2007	SL / N/A	10.0000	2,530.33	100.0000	0.00	0.00	2,530.33	0.00	2,530.33
SEDCWD40000422		Electrical Improv	2/28/2007	SL / N/A	10.0000	2,530.33	100.0000	0.00	0.00	2,530.33	0.00	2,530.33
SEDCWD40000423		Electrical Improv	2/28/2007	SL / N/A	10.0000	2,530.33	100.0000	0.00	0.00	2,530.33	0.00	2,530.33
SEDCWD40000424		SCADA Control	10/15/2012	SL / N/A	10.0000	14,923.25	100.0000	0.00	0.00	9,327.06	1,492.33	10,819.39
SEDCWD40000425		Electrical Improv	2/15/2013	SL / N/A	10.0000	10,500.00	100.0000	0.00	0.00	6,125.00	1,050.00	7,175.00
SEDCWD40000426		Transfer switch	4/15/2014	SL / N/A	10.0000	8,657.78	100.0000	0.00	0.00	4,112.46	865.78	4,978.24
SEDCWD40000427		Generator-Wing	4/30/2014	SL / N/A	10.0000	35,894.38	100.0000	0.00	0.00	16,750.72	3,589.44	20,340.16
SEDCWD40000428		Generator-Danie	4/30/2014	SL / N/A	10.0000	27,849.80	100.0000	0.00	0.00	12,996.57	2,784.98	15,781.55
SEDCWD40000429		Generator - Reid	4/30/2014	SL / N/A	10.0000	27,171.88	100.0000	0.00	0.00	12,680.22	2,717.19	15,397.41
SEDCWD40000430		Wing Ave. Roof	4/30/2014	SL / N/A	10.0000	12,344.69	100.0000	0.00	0.00	5,760.86	1,234.47	6,995.33
376		Safety Climb Ap	5/15/2017	SL / N/A	40.0000	2,000.00	100.0000	0.00	0.00	83.33	50.00	133.33
411		Scada Controls	9/15/2019	SL / N/A	10.0000	17,125.00	100.0000	0.00	0.00	0.00	570.83	570.83
<b>Subtotal: 304</b>						<b>1,025,921.48</b>		<b>0.00</b>	<b>0.00</b>	<b>464,311.35</b>	<b>29,670.94</b>	<b>493,982.29</b>
<b>Less dispositions and exchanges:</b>						0.00		0.00	0.00	0.00	0.00	0.00
<b>Net for: 304</b>						<b>1,025,921.48</b>		<b>0.00</b>	<b>0.00</b>	<b>464,311.35</b>	<b>29,670.94</b>	<b>493,982.29</b>
<b>320</b>												
SEDCWD20000201		Land & Right of	1/1/1967	No Calc / N/A	30.0000	5,550.00	100.0000	0.00	0.00	0.00	0.00	0.00

SOUTHEAST DAVIESS CO. WATER DIS [0024555]  
**Depreciation Expense**

Sorted: General - GL asset acct.

Financial  
01/01/2019 - 12/31/2019

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
<b>320</b>												
SEDCWD20000202		Land & Right of	7/1/1971	No Calc / N/A	30.0000	390.00	100.0000	0.00	0.00	0.00	0.00	0.00
SEDCWD20000205		Land	6/30/1989	No Calc / N/A	30.0000	5,000.00	100.0000	0.00	0.00	0.00	0.00	0.00
SEDCWD20000206		Deed Recording	6/30/1991	No Calc / N/A	5.0000	60.00	100.0000	0.00	0.00	0.00	0.00	0.00
SEDCWD20000207		Land - Masonvill	7/31/2007	No Calc / N/A	0.0000	20,000.00	100.0000	0.00	0.00	0.00	0.00	0.00
SEDCWD20000208		Masonville Tank	12/1/2008	No Calc / N/A	0.0000	18,350.00	100.0000	0.00	0.00	0.00	0.00	0.00
<b>Subtotal: 320</b>						<b>49,350.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Less dispositions and exchanges:</b>						0.00		0.00	0.00	0.00	0.00	0.00
<b>Net for: 320</b>						<b>49,350.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>330</b>												
SEDCWD30000301		Tanks	1/1/1967	SL / N/A	70.0000	178,668.53	100.0000	0.00	0.00	132,725.32	2,552.41	135,277.73
SEDCWD30000302		New Tank Work	6/30/1990	SL / N/A	40.0000	5,177.92	100.0000	0.00	0.00	3,689.32	129.45	3,818.77
SEDCWD30000303		Tank - Pleasant	6/15/1992	SL / N/A	40.0000	464,209.85	100.0000	0.00	0.00	308,506.23	11,605.25	320,111.48
SEDCWD30000304		Tank - Add'l Wor	6/30/1993	SL / N/A	40.0000	1,768.00	100.0000	0.00	0.00	1,127.10	44.20	1,171.30
SEDCWD30000305		Tank - Jones Ro	6/30/1995	SL / N/A	40.0000	26,949.25	100.0000	0.00	0.00	15,832.66	673.73	16,506.39
SEDCWD30000306		Tank - Habit Hill	6/30/1995	SL / N/A	40.0000	643.00	100.0000	0.00	0.00	377.88	16.08	393.96
SEDCWD30000307		Fence - Pleasant	6/30/1997	SL / N/A	40.0000	2,718.25	100.0000	0.00	0.00	1,461.14	67.96	1,529.10
SEDCWD30000308		Tank - Masonvill	12/1/2008	SL / N/A	40.0000	1,087,868.58	100.0000	0.00	0.00	274,233.49	27,196.71	301,430.20
SEDCWD30000309		Improvements -	11/30/2010	SL / N/A	40.0000	1,325.00	100.0000	0.00	0.00	267.80	33.13	300.93
417		Masonville Exter	8/31/2019	SL / N/A	10.0000	68,350.00	100.0000	0.00	0.00	0.00	2,278.33	2,278.33
<b>Subtotal: 330</b>						<b>1,837,678.38</b>		<b>0.00</b>	<b>0.00</b>	<b>738,220.94</b>	<b>44,597.25</b>	<b>782,818.19</b>
<b>Less dispositions and exchanges:</b>						0.00		0.00	0.00	0.00	0.00	0.00
<b>Net for: 330</b>						<b>1,837,678.38</b>		<b>0.00</b>	<b>0.00</b>	<b>738,220.94</b>	<b>44,597.25</b>	<b>782,818.19</b>
<b>331</b>												
SEDCWD10000101		Meters and Line	7/1/1967	SL / N/A	70.0000	1,203,447.21	100.0000	0.00	0.00	885,393.15	17,192.10	902,585.25
SEDCWD10000102		Meters and Line	7/1/1967	SL / N/A	70.0000	2,839.53	100.0000	0.00	0.00	2,182.76	40.56	2,223.32
SEDCWD10000103		Meters and Line	7/1/1968	SL / N/A	70.0000	3,750.67	100.0000	0.00	0.00	2,705.79	53.58	2,759.37
SEDCWD10000104		Meter & Line Ad	7/1/1969	SL / N/A	70.0000	4,562.32	100.0000	0.00	0.00	3,226.41	65.18	3,291.59
SEDCWD10000105		Meters and Line	7/1/1970	SL / N/A	70.0000	5,331.77	100.0000	0.00	0.00	3,694.24	76.17	3,770.41
SEDCWD10000106		Meters & Line A	7/1/1971	SL / N/A	70.0000	5,035.54	100.0000	0.00	0.00	3,417.15	71.94	3,489.09
SEDCWD10000107		Meters and Line	7/1/1972	SL / N/A	70.0000	7,260.51	100.0000	0.00	0.00	4,822.98	103.72	4,926.70
SEDCWD10000108		Meters & Line A	7/1/1973	SL / N/A	70.0000	10,081.33	100.0000	0.00	0.00	6,552.91	144.02	6,696.93
SEDCWD10000109		Meters & Line A	7/1/1974	SL / N/A	70.0000	16,884.45	100.0000	0.00	0.00	10,733.84	241.21	10,975.05
SEDCWD10000110		Meters & Line A	7/1/1975	SL / N/A	70.0000	9,536.65	100.0000	0.00	0.00	5,926.44	136.24	6,062.68
SEDCWD10000111		Meters & Line A	7/1/1976	SL / N/A	70.0000	19,482.54	100.0000	0.00	0.00	11,828.60	278.32	12,106.92
SEDCWD10000112		Meters & Line A	7/1/1969	SL / N/A	70.0000	21,343.00	100.0000	0.00	0.00	15,092.55	304.90	15,397.45
SEDCWD10000113		Meters & Line A	7/1/1970	SL / N/A	70.0000	7,148.00	100.0000	0.00	0.00	4,952.34	102.11	5,054.45
SEDCWD10000114		Meters & Line A	7/1/1971	SL / N/A	70.0000	2,382.00	100.0000	0.00	0.00	1,616.42	34.03	1,650.45
SEDCWD10000115		Meters & Line A	7/1/1972	SL / N/A	70.0000	1,200.00	100.0000	0.00	0.00	797.01	17.14	814.15
SEDCWD10000116		Meters & Line A	7/1/1973	SL / N/A	70.0000	9,327.00	100.0000	0.00	0.00	6,062.42	133.24	6,195.66
SEDCWD10000117		Meters & Line A	7/1/1974	SL / N/A	70.0000	840.00	100.0000	0.00	0.00	534.00	12.00	546.00
SEDCWD10000118		Meters & Line A	7/1/1975	SL / N/A	70.0000	28,290.00	100.0000	0.00	0.00	17,580.09	404.14	17,984.23
SEDCWD10000119		Meters & Line A	7/1/1976	SL / N/A	70.0000	17,045.46	100.0000	0.00	0.00	10,349.17	243.51	10,592.68
SEDCWD10000120		Meters & Line A	7/1/1977	SL / N/A	70.0000	99,048.16	100.0000	0.00	0.00	58,721.26	1,414.97	60,136.23

SOUTHEAST DAVIESS CO. WATER DIS [0024555]  
Depreciation Expense

Sorted: General - GL asset acct.

Financial  
01/01/2019 - 12/31/2019

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
331												
SEDCWD10000121		Meters & Line A	7/1/1978	SL / N/A	70.0000	128,093.30	100.0000	0.00	0.00	74,110.95	1,829.90	75,940.85
SEDCWD10000122		Meters & Line A	7/1/1979	SL / N/A	70.0000	114,953.23	100.0000	0.00	0.00	64,866.50	1,642.19	66,508.69
SEDCWD10000123		Meters & Line A	7/1/1980	SL / N/A	70.0000	24,808.75	100.0000	0.00	0.00	13,644.79	354.41	13,999.20
SEDCWD10000124		Meters & Line A	7/1/1981	SL / N/A	70.0000	37,948.77	100.0000	0.00	0.00	20,329.87	542.13	20,872.00
SEDCWD10000125		Meters & Line A	7/1/1982	SL / N/A	70.0000	27,869.90	100.0000	0.00	0.00	14,532.11	398.14	14,930.25
SEDCWD10000126		Meters & Line A	7/1/1983	SL / N/A	70.0000	100,149.61	100.0000	0.00	0.00	50,790.20	1,430.71	52,220.91
SEDCWD10000127		Meters & Line A	7/1/1984	SL / N/A	70.0000	55,306.38	100.0000	0.00	0.00	27,258.11	790.09	28,048.20
SEDCWD10000128		Meters & Line A	7/1/1985	SL / N/A	70.0000	98,255.26	100.0000	0.00	0.00	47,022.27	1,403.65	48,425.92
SEDCWD10000129		Meters & Line A	6/30/1986	SL / N/A	70.0000	25,901.88	100.0000	0.00	0.00	12,025.97	370.03	12,396.00
SEDCWD10000130		Line Additions	6/30/1986	SL / N/A	70.0000	15,046.07	100.0000	0.00	0.00	6,985.55	214.94	7,200.49
SEDCWD10000135		Line Additions	6/30/1988	SL / N/A	40.0000	4,250.00	100.0000	0.00	0.00	3,240.63	106.25	3,346.88
SEDCWD10000137		Line Additions	6/30/1989	SL / N/A	40.0000	46,661.84	100.0000	0.00	0.00	34,413.22	1,166.55	35,579.77
SEDCWD10000138		Line Additions	6/30/1990	SL / N/A	40.0000	27,700.45	100.0000	0.00	0.00	19,736.54	692.51	20,429.05
SEDCWD10000139		Line Additions	6/30/1991	SL / N/A	40.0000	62,243.84	100.0000	0.00	0.00	42,792.75	1,556.10	44,348.85
SEDCWD10000140		Line Additions	6/30/1992	SL / N/A	40.0000	40,859.94	100.0000	0.00	0.00	27,069.75	1,021.50	28,091.25
SEDCWD10000141		Line Additions	6/30/1993	SL / N/A	40.0000	18,537.00	100.0000	0.00	0.00	11,817.46	463.43	12,280.89
SEDCWD10000142		Line Additions	6/30/1994	SL / N/A	40.0000	60,458.00	100.0000	0.00	0.00	37,030.53	1,511.45	38,541.98
SEDCWD10000143		Line Additions	6/30/1995	SL / N/A	40.0000	536,957.57	100.0000	0.00	0.00	315,462.59	13,423.94	328,886.53
SEDCWD10000144		Line Additions	6/30/1996	SL / N/A	40.0000	16,768.00	100.0000	0.00	0.00	9,432.00	419.20	9,851.20
SEDCWD10000145		Line Additions	6/30/1997	SL / N/A	40.0000	140,545.50	100.0000	0.00	0.00	75,543.26	3,513.64	79,056.90
SEDCWD10000150		Line Additions	12/15/2002	SL / N/A	40.0000	91,853.00	100.0000	0.00	0.00	36,932.48	2,296.32	39,228.80
SEDCWD10000146		Line Additions	6/30/1998	SL / N/A	40.0000	32,283.60	100.0000	0.00	0.00	16,545.35	807.09	17,352.44
SEDCWD10000147		Line Additions	6/30/1999	SL / N/A	40.0000	39,520.10	100.0000	0.00	0.00	19,266.00	988.00	20,254.00
SEDCWD10000148		Line Additions	6/30/2000	SL / N/A	40.0000	52,579.00	100.0000	0.00	0.00	24,427.42	1,314.48	25,741.90
SEDCWD10000149		Line Additions	12/31/2001	SL / N/A	40.0000	26,019.00	100.0000	0.00	0.00	11,112.37	650.48	11,762.85
SEDCWD10000151		Line Additions	6/30/2003	SL / N/A	40.0000	60,028.00	100.0000	0.00	0.00	23,260.85	1,500.70	24,761.55
SEDCWD10000152		Line Additions	6/30/2004	SL / N/A	40.0000	41,322.50	100.0000	0.00	0.00	14,979.37	1,033.06	16,012.43
SEDCWD10000153		Line Additions	6/30/2005	SL / N/A	40.0000	69,158.95	100.0000	0.00	0.00	23,341.10	1,728.97	25,070.07
SEDCWD10000154		Line Addition-La	6/30/2006	SL / N/A	40.0000	18,642.50	100.0000	0.00	0.00	5,825.75	466.06	6,291.81
SEDCWD0000155		Lines-Philpot Pu	10/31/2006	SL / N/A	40.0000	188,478.50	100.0000	0.00	0.00	57,328.85	4,711.96	62,040.81
SEDCWD0000156		Line Additions-L	12/1/2006	SL / N/A	40.0000	8,709.00	100.0000	0.00	0.00	2,630.90	217.73	2,848.63
SEDCWD0000157		Line Addition - L	6/30/2007	SL / N/A	40.0000	27,575.00	100.0000	0.00	0.00	7,927.87	689.38	8,617.25
SEDCWD0000158		Line Additions-K	8/15/2007	SL / N/A	40.0000	255,029.23	100.0000	0.00	0.00	72,789.58	6,375.73	79,165.31
SEDCWD0000159		Line additions - 1	9/1/2007	SL / N/A	40.0000	2,982.80	100.0000	0.00	0.00	845.13	74.57	919.70
SEDCWD0000160		Line Additions -	6/30/2008	SL / N/A	40.0000	9,025.00	100.0000	0.00	0.00	2,369.12	225.63	2,594.75
SEDCWD0000161		Line Additions -	12/1/2008	SL / N/A	40.0000	75,925.00	100.0000	0.00	0.00	19,139.48	1,898.13	21,037.61
SEDCWD0000162		Line Additions	6/30/2009	SL / N/A	40.0000	39,689.00	100.0000	0.00	0.00	9,426.19	992.23	10,418.42
SEDCWD0000163		Bypass Extensic	6/30/2010	SL / N/A	40.0000	63,976.00	100.0000	0.00	0.00	13,594.90	1,599.40	15,194.30
SEDCWD0000164		Line additions	6/30/2010	SL / N/A	40.0000	212,458.25	100.0000	0.00	0.00	45,147.41	5,311.46	50,458.87
SEDCWD0000165		Line Addition-De	2/15/2011	SL / N/A	40.0000	1,920.11	100.0000	0.00	0.00	376.00	48.00	424.00
SEDCWD0000166		Line Additions	6/30/2011	SL / N/A	40.0000	405,690.08	100.0000	0.00	0.00	76,066.88	10,142.25	86,209.13
SEDCWD0000167		Line Addition-De	11/15/2011	SL / N/A	40.0000	4,404.55	100.0000	0.00	0.00	789.12	110.11	899.23
SEDCWD0000168		Line Additions-C	8/1/2012	SL / N/A	40.0000	66,384.75	100.0000	0.00	0.00	10,649.23	1,659.62	12,308.85
SEDCWD0000169		Bypass Extensic	8/1/2012	SL / N/A	40.0000	358,469.52	100.0000	0.00	0.00	57,504.50	8,961.74	66,466.24
SEDCWD0000170		Line Additions -	6/30/2012	SL / N/A	40.0000	9,114.50	100.0000	0.00	0.00	1,481.09	227.86	1,708.95
SEDCWD0000171		Line Additions -	6/30/2012	SL / N/A	40.0000	7,847.50	100.0000	0.00	0.00	1,275.24	196.19	1,471.43

SOUTHEAST DAVIESS CO. WATER DIS [0024555]  
**Depreciation Expense**

Sorted: General - GL asset acct.

Financial  
01/01/2019 - 12/31/2019

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
<b>331</b>												
SEDCWD0000172		Line Additions -	6/30/2012	SL / N/A	40.0000	30,875.00	100.0000	0.00	0.00	5,017.22	771.88	5,789.10
SEDCWD0000173		Line Additions -	6/30/2013	SL / N/A	40.0000	38,084.05	100.0000	0.00	0.00	5,236.55	952.10	6,188.65
SEDCWD0000174		Line Additions -	6/30/2013	SL / N/A	40.0000	5,697.50	100.0000	0.00	0.00	783.42	142.44	925.86
SEDCWD0000175		Line Additions -	6/30/2013	SL / N/A	40.0000	4,676.25	100.0000	0.00	0.00	643.01	116.91	759.92
SEDCWD0000176		Line Extension -	6/30/2014	SL / N/A	40.0000	2,827.70	100.0000	0.00	0.00	318.11	70.69	388.80
SEDCWD0000177		Line Additions -	6/30/2014	SL / N/A	40.0000	14,065.00	100.0000	0.00	0.00	1,582.34	351.63	1,933.97
SEDCWD0000178		Line Additions -	6/30/2014	SL / N/A	40.0000	15,587.50	100.0000	0.00	0.00	1,753.61	389.69	2,143.30
SEDCWD0000179		Line Additions -	6/30/2014	SL / N/A	40.0000	6,288.75	100.0000	0.00	0.00	707.49	157.22	864.71
SEDCWD0000180		Line Additions -	6/30/2014	SL / N/A	40.0000	7,392.00	100.0000	0.00	0.00	831.60	184.80	1,016.40
SEDCWD0000181		Line Additions -	6/30/2014	SL / N/A	40.0000	3,244.50	100.0000	0.00	0.00	365.00	81.11	446.11
SEDCWD0000182		Line Additions -	6/30/2015	SL / N/A	40.0000	24,731.75	100.0000	0.00	0.00	2,164.02	618.29	2,782.31
SEDCWD0000183		Line Additions -	6/30/2015	SL / N/A	40.0000	28,595.00	100.0000	0.00	0.00	2,502.08	714.88	3,216.96
SEDCWD0000184		Line Additions -	5/31/2016	SL / N/A	40.0000	27,796.11	100.0000	0.00	0.00	1,795.16	694.90	2,490.06
SEDCWD0000185		Line Additions -	6/30/2016	SL / N/A	40.0000	25,842.50	100.0000	0.00	0.00	1,615.15	646.06	2,261.21
377		Creek Bore - Soi	5/31/2017	SL / N/A	40.0000	13,745.00	100.0000	0.00	0.00	544.08	343.63	887.71
378		Line Additions -	6/30/2017	SL / N/A	40.0000	158,980.70	100.0000	0.00	0.00	5,961.78	3,974.52	9,936.30
392		Creek Bore - HW	10/31/2017	SL / N/A	40.0000	15,537.50	100.0000	0.00	0.00	453.18	388.44	841.62
399		Mallard Landing	6/30/2018	SL / N/A	40.0000	67,359.75	100.0000	0.00	0.00	842.00	1,683.99	2,525.99
418		Brookfield, Gate	6/30/2019	SL / N/A	40.0000	148,877.00	100.0000	0.00	0.00	0.00	1,860.97	1,860.97
<b>Subtotal: 331</b>						<b>5,867,440.43</b>		<b>0.00</b>	<b>0.00</b>	<b>2,552,442.56</b>	<b>122,291.14</b>	<b>2,674,733.70</b>
<b>Less dispositions and exchanges:</b>						0.00		0.00	0.00	0.00	0.00	0.00
<b>Net for: 331</b>						<b>5,867,440.43</b>		<b>0.00</b>	<b>0.00</b>	<b>2,552,442.56</b>	<b>122,291.14</b>	<b>2,674,733.70</b>
<b>334</b>												
SEDCWD90001004		Meters	6/30/1992	SL / N/A	40.0000	5,968.75	100.0000	0.00	0.00	3,955.14	149.22	4,104.36
SEDCWD90001005		Meters	6/30/1993	SL / N/A	40.0000	42,230.85	100.0000	0.00	0.00	26,922.14	1,055.77	27,977.91
SEDCWD90001006		Meters	6/30/1994	SL / N/A	40.0000	56,763.99	100.0000	0.00	0.00	34,767.95	1,419.10	36,187.05
SEDCWD90001007		Meters	6/30/1995	SL / N/A	40.0000	36,704.03	100.0000	0.00	0.00	21,563.60	917.60	22,481.20
SEDCWD90001008		Meters	6/30/1996	SL / N/A	40.0000	40,348.87	100.0000	0.00	0.00	22,696.20	1,008.72	23,704.92
SEDCWD90001009		Meters	6/30/1987	SL / N/A	40.0000	33,528.62	100.0000	0.00	0.00	26,403.93	838.22	27,242.15
SEDCWD90001010		Meters	6/30/1988	SL / N/A	40.0000	25,735.90	100.0000	0.00	0.00	19,623.70	643.40	20,267.10
SEDCWD90001011		Meters	6/30/1997	SL / N/A	40.0000	40,083.98	100.0000	0.00	0.00	21,545.15	1,002.10	22,547.25
SEDCWD90001012		Meters	6/30/1998	SL / N/A	40.0000	59,893.73	100.0000	0.00	0.00	30,695.47	1,497.34	32,192.81
SEDCWD90001016		Meters	12/15/2002	SL / N/A	40.0000	72,907.76	100.0000	0.00	0.00	29,314.93	1,822.69	31,137.62
SEDCWD90001013		Meters	6/30/1999	SL / N/A	40.0000	54,981.37	100.0000	0.00	0.00	26,803.34	1,374.53	28,177.87
SEDCWD90001014		Meters	6/30/2000	SL / N/A	40.0000	77,793.45	100.0000	0.00	0.00	36,141.61	1,944.84	38,086.45
SEDCWD90001015		Meters	1/31/2001	SL / N/A	40.0000	61,109.43	100.0000	0.00	0.00	27,499.32	1,527.74	29,027.06
SEDCWD90001018		Meters	6/30/2003	SL / N/A	40.0000	28,352.00	100.0000	0.00	0.00	10,986.40	708.80	11,695.20
SEDCWD90001020		Meters	6/30/2004	SL / N/A	40.0000	48,557.03	100.0000	0.00	0.00	17,601.99	1,213.93	18,815.92
SEDCWD90001022		Meters	6/30/2005	SL / N/A	40.0000	67,139.13	100.0000	0.00	0.00	22,659.48	1,678.48	24,337.96
SEDCWD90001023		Meters	6/30/2006	SL / N/A	40.0000	48,053.36	100.0000	0.00	0.00	15,016.64	1,201.33	16,217.97
SEDCWD90001028		Meters	6/30/2007	SL / N/A	40.0000	35,701.94	100.0000	0.00	0.00	10,264.29	892.55	11,156.84
SEDCWD90001031		Meters	6/30/2008	SL / N/A	40.0000	74,762.28	100.0000	0.00	0.00	19,625.13	1,869.06	21,494.19
SEDCWD90001034		Meters	6/30/2009	SL / N/A	40.0000	59,291.61	100.0000	0.00	0.00	14,081.76	1,482.29	15,564.05
SEDCWD90001037		103 1" Touch R	6/30/2009	SL / N/A	20.0000	15,982.26	100.0000	0.00	0.00	7,591.55	799.11	8,390.66

SOUTHEAST DAVIESS CO. WATER DIS [0024555]  
Depreciation Expense

Sorted: General - GL asset acct.

Financial  
01/01/2019 - 12/31/2019

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
334												
SEDCWD90001038		1,002 3/4 Touch	6/30/2009	No Calc / N/A	0.0000	57,434.45	100.0000	0.00	0.00	27,281.38	2,871.72	30,153.10
SEDCWD90001040		Meters	6/30/2010	SL / N/A	20.0000	73,427.57	100.0000	0.00	0.00	31,206.73	3,671.38	34,878.11
SEDCWD90001041		1,227 3/4" Touch	6/30/2010	SL / N/A	20.0000	123,914.65	100.0000	0.00	0.00	52,663.71	6,195.73	58,859.44
SEDCWD90001042		2 1 1/2" Touch	6/30/2010	SL / N/A	20.0000	1,053.08	100.0000	0.00	0.00	447.53	52.65	500.18
SEDCWD90001043		1 2" Touch Rea	6/30/2010	SL / N/A	20.0000	751.90	100.0000	0.00	0.00	319.60	37.60	357.20
SEDCWD90001044		Meters and Inst:	6/30/2011	SL / N/A	40.0000	93,364.37	100.0000	0.00	0.00	17,505.83	2,334.11	19,839.94
SEDCWD90001046		828 3/4" Touch	6/30/2011	SL / N/A	20.0000	83,111.75	100.0000	0.00	0.00	31,166.93	4,155.59	35,322.52
SEDCWD90001047		35 1" Touch Re:	6/30/2011	SL / N/A	20.0000	6,514.45	100.0000	0.00	0.00	2,442.90	325.72	2,768.62
SEDCWD90001048		2" Touch Read I	6/30/2011	SL / N/A	20.0000	620.95	100.0000	0.00	0.00	232.88	31.05	263.93
SEDCWD90001050		565 3/4" Touch	6/30/2012	SL / N/A	20.0000	66,371.26	100.0000	0.00	0.00	21,570.64	3,318.56	24,889.20
SEDCWD90001051		45 1" Touch Re:	6/30/2012	SL / N/A	20.0000	7,892.46	100.0000	0.00	0.00	2,565.03	394.62	2,959.65
SEDCWD90001052		4 1 1/2" Touch	6/30/2012	SL / N/A	20.0000	2,159.18	100.0000	0.00	0.00	701.74	107.96	809.70
SEDCWD90001053		3 2" Touch Rea	6/30/2012	SL / N/A	20.0000	1,853.51	100.0000	0.00	0.00	602.42	92.68	695.10
SEDCWD90001054		115 3/4" Touch	6/30/2012	SL / N/A	20.0000	11,669.71	100.0000	0.00	0.00	3,792.69	583.49	4,376.18
SEDCWD90001055		16 1" Touch Re:	6/30/2012	SL / N/A	20.0000	2,550.28	100.0000	0.00	0.00	828.82	127.51	956.33
SEDCWD90001056		1 11/2" Touch f	6/30/2012	SL / N/A	20.0000	523.80	100.0000	0.00	0.00	170.24	26.19	196.43
SEDCWD90001057		2 2" Touch Rea	6/30/2012	SL / N/A	20.0000	601.84	100.0000	0.00	0.00	195.59	30.09	225.68
SEDCWD90001058		Installation Char	6/30/2012	SL / N/A	40.0000	92,330.61	100.0000	0.00	0.00	15,003.76	2,308.27	17,312.03
SEDCWD90001062		111 3/4" Touch	6/30/2013	SL / N/A	20.0000	10,656.00	100.0000	0.00	0.00	2,930.40	532.80	3,463.20
SEDCWD90001063		18 1" Touch Re:	6/30/2013	SL / N/A	20.0000	3,042.00	100.0000	0.00	0.00	836.55	152.10	988.65
SEDCWD90001064		1 11/2" Touch	6/30/2013	SL / N/A	20.0000	523.80	100.0000	0.00	0.00	144.05	26.19	170.24
SEDCWD9000165		238 3/4" Touch	6/30/2013	SL / N/A	20.0000	36,771.00	100.0000	0.00	0.00	10,112.03	1,838.55	11,950.58
SEDCWD9000166		16 1" Touch Re	6/30/2013	SL / N/A	20.0000	3,640.00	100.0000	0.00	0.00	1,001.00	182.00	1,183.00
SEDCWD9000167		Installation Char	6/30/2013	SL / N/A	40.0000	100,591.88	100.0000	0.00	0.00	13,831.40	2,514.80	16,346.20
SEDCWD9000168		67 3/4" Touch F	6/30/2014	SL / N/A	20.0000	10,351.50	100.0000	0.00	0.00	2,329.11	517.58	2,846.69
SEDCWD9000169		127 3/4" Touch	6/30/2014	SL / N/A	20.0000	12,192.00	100.0000	0.00	0.00	2,743.20	609.60	3,352.80
SEDCWD9000170		23 1" Touch Re:	6/30/2014	SL / N/A	20.0000	5,704.00	100.0000	0.00	0.00	1,283.40	285.20	1,568.60
SEDCWD9000171		2 11/2" Touch f	6/30/2014	SL / N/A	20.0000	1,047.60	100.0000	0.00	0.00	235.71	52.38	288.09
SEDCWD9000172		3 2" Touch Rea	6/30/2014	SL / N/A	20.0000	2,102.76	100.0000	0.00	0.00	473.13	105.14	578.27
SEDCWD9000173		Installation Char	6/30/2014	SL / N/A	40.0000	130,453.53	100.0000	0.00	0.00	14,676.03	3,261.34	17,937.37
SEDCWD9000174		129 3/4" Touch	6/30/2015	SL / N/A	20.0000	14,448.00	100.0000	0.00	0.00	2,528.40	722.40	3,250.80
SEDCWD9000175		50 3/4" Touch f	6/30/2015	SL / N/A	20.0000	8,525.00	100.0000	0.00	0.00	1,491.88	426.25	1,918.13
SEDCWD9000176		9 1" Touch Re:	6/30/2015	SL / N/A	20.0000	2,232.00	100.0000	0.00	0.00	390.60	111.60	502.20
SEDCWD9000177		1 1 1/2" Touch	6/30/2015	SL / N/A	20.0000	523.80	100.0000	0.00	0.00	91.67	26.19	117.86
SEDCWD9000178		4 2" Touch Re:	6/30/2015	SL / N/A	20.0000	2,780.00	100.0000	0.00	0.00	486.50	139.00	625.50
SEDCWD9000179		Installation Char	6/30/2015	SL / N/A	40.0000	104,066.19	100.0000	0.00	0.00	9,105.78	2,601.65	11,707.43
SEDCWD9000181		2 1" Meters(Re:	6/30/2016	SL / N/A	20.0000	613.54	100.0000	0.00	0.00	76.70	30.68	107.38
SEDCWD9000180		205 3/4" Touch	6/30/2016	SL / N/A	20.0000	35,007.47	100.0000	0.00	0.00	4,375.93	1,750.37	6,126.30
SEDCWD9000182		120 3/4" Touch	6/30/2016	SL / N/A	20.0000	13,440.00	100.0000	0.00	0.00	1,680.00	672.00	2,352.00
SEDCWD9000183		17 1" Touch Re	6/30/2016	SL / N/A	20.0000	4,216.00	100.0000	0.00	0.00	527.00	210.80	737.80
SEDCWD9000184		2 1 1/2" Touch	6/30/2016	SL / N/A	20.0000	999.12	100.0000	0.00	0.00	124.90	49.96	174.86
SEDCWD9000185		3 2" Touch Rea	6/30/2016	SL / N/A	20.0000	2,102.76	100.0000	0.00	0.00	262.85	105.14	367.99
SEDCWD9000186		Installation Char	6/30/2016	SL / N/A	40.0000	103,438.32	100.0000	0.00	0.00	6,464.90	2,585.96	9,050.86
379		112 3/4" Touch	6/30/2017	SL / N/A	20.0000	12,544.00	100.0000	0.00	0.00	940.80	627.20	1,568.00
380		6 1" Touch Rea:	6/30/2017	SL / N/A	20.0000	1,110.00	100.0000	0.00	0.00	83.25	55.50	138.75
381		6 1 1/2" Touch f	6/30/2017	SL / N/A	20.0000	2,997.36	100.0000	0.00	0.00	224.81	149.87	374.68



SOUTHEAST DAVIESS CO. WATER DIS [0024555]  
**Depreciation Expense**

Sorted: General - GL asset acct.

Financial  
01/01/2019 - 12/31/2019

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
<b>334</b>												
382		2 2" Touch Rea	6/30/2017	SL / N/A	20.0000	1,401.84	100.0000	0.00	0.00	105.14	70.09	175.23
383		Installation Char	6/30/2017	SL / N/A	40.0000	119,679.41	100.0000	0.00	0.00	4,487.99	2,991.99	7,479.98
384		135 3/4" Touch	6/30/2017	SL / N/A	20.0000	23,376.91	100.0000	0.00	0.00	1,753.28	1,168.85	2,922.13
385		7 1" Touch Rea	6/30/2017	SL / N/A	20.0000	1,723.14	100.0000	0.00	0.00	129.24	86.16	215.40
386		1 1 1/2" Touch f	6/30/2017	SL / N/A	20.0000	560.72	100.0000	0.00	0.00	42.06	28.04	70.10
402		131 3/4" Touch	6/30/2018	SL / N/A	20.0000	24,692.32	100.0000	0.00	0.00	617.31	1,234.62	1,851.93
403		99 3/4" Touch F	6/30/2018	SL / N/A	20.0000	12,236.40	100.0000	0.00	0.00	305.91	611.82	917.73
404		7 1" Touch Rea	6/30/2018	SL / N/A	20.0000	2,001.24	100.0000	0.00	0.00	50.03	100.06	150.09
405		12 1" Touch Re:	6/30/2018	SL / N/A	20.0000	2,652.00	100.0000	0.00	0.00	66.30	132.60	198.90
406		1 1/2" Touch R	6/30/2018	SL / N/A	20.0000	999.12	100.0000	0.00	0.00	24.98	49.96	74.94
407		2 2" Touch Rea	6/30/2018	SL / N/A	20.0000	1,535.00	100.0000	0.00	0.00	38.38	76.75	115.13
408		7 2" Touch Rea	6/30/2018	SL / N/A	20.0000	4,918.27	100.0000	0.00	0.00	122.96	245.91	368.87
409		Installation Char	6/30/2018	SL / N/A	40.0000	85,540.90	100.0000	0.00	0.00	1,069.26	2,138.52	3,207.78
419		Installation Char	6/30/2019	SL / N/A	40.0000	100,562.00	100.0000	0.00	0.00	0.00	1,257.03	1,257.03
420		106 3/4" Touch	6/30/2019	SL / N/A	20.0000	11,872.00	100.0000	0.00	0.00	0.00	296.80	296.80
421		18 1" Touch Re	6/30/2019	SL / N/A	20.0000	4,140.00	100.0000	0.00	0.00	0.00	103.50	103.50
422		2 1 1/2" Touch	6/30/2019	SL / N/A	20.0000	999.00	100.0000	0.00	0.00	0.00	24.98	24.98
423		2 2" Touch Rea	6/30/2019	SL / N/A	20.0000	1,412.00	100.0000	0.00	0.00	0.00	35.30	35.30
SEDCWD90001038	D	1,002 3/4 Toucl	6/30/2009	SL / N/A	20.0000	39,945.09	100.0000	0.00	0.00	18,973.93	998.63	19,972.56
SEDCWD90001037	D	103 1" Touch R:	6/30/2009	SL / N/A	20.0000	3,851.20	100.0000	0.00	0.00	1,829.32	96.28	1,925.60
427		411 3/4" Touch	6/30/2019	SL / N/A	20.0000	66,005.00	100.0000	0.00	0.00	0.00	1,650.13	1,650.13
428		20 1" Touch Re:	6/30/2019	SL / N/A	20.0000	6,526.00	100.0000	0.00	0.00	0.00	163.15	163.15
<b>Subtotal: 334</b>						<b>2,754,785.35</b>		<b>0.00</b>	<b>0.00</b>	<b>763,526.21</b>	<b>85,615.16</b>	<b>849,141.37</b>
<b>Less dispositions and exchanges:</b>						43,796.29		0.00	0.00	20,803.25	0.00	21,898.16
<b>Net for: 334</b>						<b>2,710,989.06</b>		<b>0.00</b>	<b>0.00</b>	<b>742,722.96</b>	<b>85,615.16</b>	<b>827,243.21</b>
<b>335</b>												
SEDCWD95001101		11 hydrants	6/30/1989	SL / N/A	40.0000	14,092.88	100.0000	0.00	0.00	10,393.44	352.32	10,745.76
SEDCWD95001102		Hydrants	6/30/1990	SL / N/A	40.0000	1,919.40	100.0000	0.00	0.00	1,367.71	47.99	1,415.70
SEDCWD95001103		Hydrants	6/30/1991	SL / N/A	40.0000	10,750.00	100.0000	0.00	0.00	7,390.63	268.75	7,659.38
SEDCWD95001104		Hydrants	6/30/1992	SL / N/A	40.0000	13,637.12	100.0000	0.00	0.00	9,034.64	340.93	9,375.57
SEDCWD95001105		Hydrants	6/30/1993	SL / N/A	40.0000	11,600.00	100.0000	0.00	0.00	8,295.63	290.00	8,585.63
SEDCWD95001106		Hydrants	6/30/1994	SL / N/A	40.0000	13,750.00	100.0000	0.00	0.00	9,187.07	343.75	9,530.82
SEDCWD95001107		Hydrants	6/30/1995	SL / N/A	40.0000	21,591.17	100.0000	0.00	0.00	13,408.14	539.78	13,947.92
SEDCWD95001108		Hydrants	6/30/1996	SL / N/A	40.0000	6,000.00	100.0000	0.00	0.00	3,375.00	150.00	3,525.00
SEDCWD95001109		6 Hydrants	6/30/1986	SL / N/A	70.0000	4,510.00	100.0000	0.00	0.00	2,093.97	64.43	2,158.40
SEDCWD95001110		5 Hydrants	6/30/1987	SL / N/A	40.0000	8,403.90	100.0000	0.00	0.00	6,618.15	210.10	6,828.25
SEDCWD95001111		7 Hydrants	6/30/1988	SL / N/A	40.0000	11,189.86	100.0000	0.00	0.00	8,532.37	279.75	8,812.12
SEDCWD95001112		Hydrants	6/30/1997	SL / N/A	40.0000	70,500.00	100.0000	0.00	0.00	37,893.75	1,762.50	39,656.25
SEDCWD95001113		Hydrants	6/30/1998	SL / N/A	40.0000	10,500.00	100.0000	0.00	0.00	5,381.25	262.50	5,643.75
SEDCWD95001114		Hydrants	6/30/1999	SL / N/A	40.0000	6,000.00	100.0000	0.00	0.00	2,925.00	150.00	3,075.00
SEDCWD95001115		Hydrants	12/30/2000	SL / N/A	40.0000	16,500.00	100.0000	0.00	0.00	7,459.38	412.50	7,871.88
SEDCWD95001117		Hydrants	12/15/2002	SL / N/A	40.0000	42,000.00	100.0000	0.00	0.00	16,887.50	1,050.00	17,937.50
SEDCWD95001116		Hydrants	12/15/2001	SL / N/A	40.0000	4,500.00	100.0000	0.00	0.00	1,921.88	112.50	2,034.38
SEDCWD95001119		Hydrants	6/30/2003	SL / N/A	40.0000	22,500.00	100.0000	0.00	0.00	8,718.75	562.50	9,281.25

SOUTHEAST DAVIESS CO. WATER DIS [0024555]  
**Depreciation Expense**

Sorted: General - GL asset acct.

Financial  
01/01/2019 - 12/31/2019

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
<b>335</b>												
SEDCWD90001021		7 Hydrants	6/30/2004	SL / N/A	40.0000	10,500.00	100.0000	0.00	0.00	3,806.25	262.50	4,068.75
SEDCWD90001023		9 Hydrants	6/30/2005	SL / N/A	40.0000	13,500.00	100.0000	0.00	0.00	4,556.25	337.50	4,893.75
SEDCWD90001024		5 Hydrants	6/30/2006	SL / N/A	40.0000	7,500.00	100.0000	0.00	0.00	2,343.75	187.50	2,531.25
SEDCWD90001025		Hydrants-Philpo	10/31/2006	SL / N/A	40.0000	7,721.25	100.0000	0.00	0.00	2,348.53	193.03	2,541.56
SEDCWD90001026		1 Hydrant - Mas	11/30/2006	SL / N/A	40.0000	4,057.60	100.0000	0.00	0.00	1,225.73	101.44	1,327.17
SEDCWD90001027		1 Hydrant - Lasr	12/1/2006	SL / N/A	40.0000	1,280.00	100.0000	0.00	0.00	386.67	32.00	418.67
SEDCWD90001029		6 Hydrants - Lak	6/30/2007	SL / N/A	40.0000	9,000.00	100.0000	0.00	0.00	2,587.50	225.00	2,812.50
SEDCWD90001030		8 Hydrants - KIA	8/15/2007	SL / N/A	40.0000	18,400.00	100.0000	0.00	0.00	5,251.67	460.00	5,711.67
SEDCWD90001032		2 Hydrants -Hun	6/30/2008	SL / N/A	40.0000	3,000.00	100.0000	0.00	0.00	787.50	75.00	862.50
SEDCWD90001033		1 Hydrant - Mas	12/1/2008	SL / N/A	40.0000	3,000.00	100.0000	0.00	0.00	756.25	75.00	831.25
SEDCWD90001036		1 Hydrant-South	11/15/2009	SL / N/A	40.0000	2,500.00	100.0000	0.00	0.00	572.92	62.50	635.42
SEDCWD90001035		8 Hydrants	6/30/2009	SL / N/A	40.0000	12,000.00	100.0000	0.00	0.00	2,850.00	300.00	3,150.00
SEDCWD90001039		Hydrants	6/30/2010	SL / N/A	40.0000	21,750.00	100.0000	0.00	0.00	4,621.88	543.75	5,165.63
SEDCWD90001045		31 Hydrants	6/30/2011	SL / N/A	40.0000	77,500.00	100.0000	0.00	0.00	14,531.25	1,937.50	16,468.75
SEDCWD90001059		1 Hydrant - Dani	6/30/2012	SL / N/A	40.0000	2,500.00	100.0000	0.00	0.00	406.25	62.50	468.75
SEDCWD90001060		3 Hydrants - Mill	6/30/2012	SL / N/A	40.0000	7,500.00	100.0000	0.00	0.00	1,218.75	187.50	1,406.25
SEDCWD9000106		6 Hydrants -Dee	6/30/2013	SL / N/A	40.0000	15,000.00	100.0000	0.00	0.00	2,062.50	375.00	2,437.50
SEDCWD9000107		6 Hydrants	6/30/2014	SL / N/A	40.0000	15,000.00	100.0000	0.00	0.00	1,687.50	375.00	2,062.50
SEDCWD9000108		3 Hydrants - Hor	6/30/2015	SL / N/A	40.0000	7,500.00	100.0000	0.00	0.00	656.25	187.50	843.75
SEDCWD9000109		5 Hydrants - Dee	6/30/2015	SL / N/A	40.0000	12,500.00	100.0000	0.00	0.00	1,093.75	312.50	1,406.25
SEDCWD9000110		1 Hydrant(6")(De	6/30/2016	SL / N/A	40.0000	2,500.00	100.0000	0.00	0.00	156.25	62.50	218.75
388		Hydrants - Deer	6/30/2017	SL / N/A	40.0000	42,500.00	100.0000	0.00	0.00	1,593.75	1,062.50	2,656.25
400		Deer Valley, Gat	6/30/2018	SL / N/A	40.0000	15,000.00	100.0000	0.00	0.00	187.50	375.00	562.50
424		Hydrants - Brool	6/30/2019	SL / N/A	40.0000	57,500.00	100.0000	0.00	0.00	0.00	718.75	718.75
<b>Subtotal: 335</b>						<b>659,153.18</b>		<b>0.00</b>	<b>0.00</b>	<b>216,572.91</b>	<b>15,711.77</b>	<b>232,284.68</b>
<b>Less dispositions and exchanges:</b>						0.00		0.00	0.00	0.00	0.00	0.00
<b>Net for: 335</b>						<b>659,153.18</b>		<b>0.00</b>	<b>0.00</b>	<b>216,572.91</b>	<b>15,711.77</b>	<b>232,284.68</b>
<b>339</b>												
SEDCWD70000701		Office Building (	1/3/1986	SL / N/A	30.0000	74,435.52	100.0000	0.00	0.00	74,435.40	0.00	74,435.40
SEDCWD70000702		Storage Bldg. - \	1/3/1986	SL / N/A	20.0000	6,086.23	100.0000	0.00	0.00	6,086.23	0.00	6,086.23
SEDCWD70000704		Shop Office We	6/30/1991	SL / N/A	20.0000	2,077.89	100.0000	0.00	0.00	2,077.89	0.00	2,077.89
SEDCWD70000706		Backhoe Buildin	1/19/1999	SL / N/A	20.0000	6,959.50	100.0000	0.00	0.00	6,930.60	28.90	6,959.50
SEDCWD70000707		Heil PGA036 Cc	1/31/2001	SL / N/A	10.0000	1,210.00	100.0000	0.00	0.00	1,210.00	0.00	1,210.00
SEDCWD70000709		Upgrade - Backf	12/15/2007	SL / N/A	20.0000	2,313.30	100.0000	0.00	0.00	1,282.01	115.67	1,397.68
SEDCWD70000710		Blacktop(Office	5/22/2009	SL / N/A	10.0000	7,150.00	100.0000	0.00	0.00	6,852.08	297.92	7,150.00
SEDCWD70000711		Office Generator	6/15/2009	SL / N/A	10.0000	5,460.78	100.0000	0.00	0.00	5,233.27	227.51	5,460.78
SEDCWD70000712		Meter Shop	6/30/2009	SL / N/A	20.0000	22,112.43	100.0000	0.00	0.00	10,503.39	1,105.62	11,609.01
SEDCWD70000713		Philpot Generatr	11/15/2009	SL / N/A	10.0000	15,296.27	100.0000	0.00	0.00	14,021.61	1,274.66	15,296.27
SEDCWD70000714		Heating-AC Unit	11/30/2014	SL / N/A	10.0000	3,245.00	100.0000	0.00	0.00	1,325.04	324.50	1,649.54
SEDCWD70000715		Front Office Enc	7/31/2015	SL / N/A	10.0000	2,200.00	100.0000	0.00	0.00	751.67	220.00	971.67
SEDCWD70000716		Electronic Locks	8/15/2015	SL / FM	10.0000	1,974.50	100.0000	0.00	0.00	674.62	197.45	872.07
SEDCWD70000717		Chain Link Fenc	4/15/2015	SL / N/A	20.0000	1,650.00	100.0000	0.00	0.00	309.38	82.50	391.88
410		Floor in District	3/31/2019	SL / N/A	10.0000	10,152.00	100.0000	0.00	0.00	0.00	761.40	761.40
<b>Subtotal: 339</b>						<b>162,323.42</b>		<b>0.00</b>	<b>0.00</b>	<b>131,693.19</b>	<b>4,636.13</b>	<b>136,329.32</b>

SOUTHEAST DAVIESS CO. WATER DIS [0024555]  
**Depreciation Expense**

Sorted: General - GL asset acct.

Financial  
01/01/2019 - 12/31/2019

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
<b>Less dispositions and exchanges:</b>						0.00		0.00	0.00	0.00	0.00	0.00
<b>Net for: 339</b>						<b>162,323.42</b>		<b>0.00</b>	<b>0.00</b>	<b>131,693.19</b>	<b>4,636.13</b>	<b>136,329.32</b>
<b>340</b>												
SEDCWD60000605		Office Furniture	1/3/1986	SL / N/A	10.0000	2,134.78	100.0000	0.00	0.00	2,134.78	0.00	2,134.78
SEDCWD60000615		Adler Typewriter	6/30/1991	SL / N/A	7.0000	210.00	100.0000	0.00	0.00	210.00	0.00	210.00
SEDCWD60000616		Adler Typewriter	6/30/1991	SL / N/A	7.0000	197.50	100.0000	0.00	0.00	197.50	0.00	197.50
SEDCWD60000617		File Cabinets (50	6/30/1991	SL / N/A	10.0000	384.48	100.0000	0.00	0.00	384.48	0.00	384.48
SEDCWD60000621	D	Adler 120 PD+ (	9/15/1993	SL / N/A	5.0000	71.22	100.0000	0.00	0.00	71.22	0.00	71.22
SEDCWD60000624		10-Drawer Map	3/15/1995	SL / N/A	7.0000	244.55	100.0000	0.00	0.00	244.55	0.00	244.55
SEDCWD60000629	D	Adler Calculator	8/31/1996	SL / N/A	3.0000	76.97	100.0000	0.00	0.00	76.97	0.00	76.97
SEDCWD60000630	D	Computer Batte	10/31/1996	SL / N/A	5.0000	504.44	100.0000	0.00	0.00	504.44	0.00	504.44
SEDCWD60000633	D	2 Mahogany De	2/15/1997	SL / N/A	5.0000	164.99	100.0000	0.00	0.00	164.99	0.00	164.99
SEDCWD60000636	D	Colorado T300 T	5/31/1998	SL / N/A	5.0000	97.50	100.0000	0.00	0.00	97.50	0.00	97.50
SEDCWD60000635	D	Muzak Equipme	6/30/1998	SL / N/A	5.0000	253.95	100.0000	0.00	0.00	253.95	0.00	253.95
SEDCWD60000634		Altos 930 Comp	8/31/1998	SL / N/A	5.0000	3,197.50	100.0000	0.00	0.00	3,197.50	0.00	3,197.50
SEDCWD60000637		Desk	4/15/2000	SL / N/A	7.0000	164.99	100.0000	0.00	0.00	164.99	0.00	164.99
SEDCWD60000639		Computer Upgr	10/15/2000	SL / N/A	5.0000	5,300.00	100.0000	0.00	0.00	5,300.00	0.00	5,300.00
SEDCWD60000641	D	522 Laser Printe	11/30/2002	SL / N/A	5.0000	909.14	100.0000	0.00	0.00	909.14	0.00	909.14
SEDCWD60000642	D	Floor Safe(55%)	8/1/2004	SL / N/A	7.0000	263.00	100.0000	0.00	0.00	263.00	0.00	263.00
SEDCWD60000646	D	Okidata Printer(	3/31/2006	SL / N/A	5.0000	347.50	100.0000	0.00	0.00	347.50	0.00	347.50
SEDCWD60000648		File Cabinet for	10/15/2006	SL / N/A	7.0000	249.50	100.0000	0.00	0.00	249.50	0.00	249.50
SEDCWD60000649		Phone System	1/15/2007	SL / N/A	10.0000	1,892.55	100.0000	0.00	0.00	1,892.55	0.00	1,892.55
SEDCWD00000650	D	Fax/Scanner	6/30/2007	SL / N/A	5.0000	109.99	100.0000	0.00	0.00	109.99	0.00	109.99
SEDCWD00000652		File Cabinet	8/31/2007	SL / N/A	7.0000	1,395.00	100.0000	0.00	0.00	1,395.00	0.00	1,395.00
SEDCWD00000654		File Cabinet(Car	12/31/2008	SL / N/A	7.0000	489.00	100.0000	0.00	0.00	489.00	0.00	489.00
SEDCWD00000655		Touch Read Sof	4/15/2010	SL / N/A	5.0000	750.00	100.0000	0.00	0.00	750.00	0.00	750.00
SEDCWD00000656		Touch Read Har	5/15/2010	SL / N/A	5.0000	4,013.00	100.0000	0.00	0.00	4,013.00	0.00	4,013.00
SEDCWD00000657		Letter Opener	5/15/2011	SL / N/A	7.0000	655.60	100.0000	0.00	0.00	655.60	0.00	655.60
SEDCWD00000658		United Systems	8/31/2011	SL / N/A	5.0000	16,830.19	100.0000	0.00	0.00	16,830.19	0.00	16,830.19
SEDCWD00000660		United Systems	6/30/2012	SL / N/A	5.0000	721.88	100.0000	0.00	0.00	721.88	0.00	721.88
SEDCWD00000661		United Systems	9/30/2012	SL / N/A	5.0000	171.88	100.0000	0.00	0.00	171.88	0.00	171.88
SEDCWD00000662	D	SCADA Comput	12/31/2012	SL / N/A	5.0000	447.14	100.0000	0.00	0.00	447.14	0.00	447.14
SEDCWD00000663		Map File Cabine	6/15/2013	SL / N/A	7.0000	157.00	100.0000	0.00	0.00	119.65	21.43	141.08
SEDCWD00000664		Xerox Copier	7/15/2013	SL / N/A	7.0000	773.50	100.0000	0.00	0.00	607.75	110.50	718.25
SEDCWD00000665		Meter Reading I	7/15/2014	SL / N/A	5.0000	2,864.36	100.0000	0.00	0.00	2,577.92	286.44	2,864.36
SEDCWD00000666	D	HP Computer(Ki	8/15/2014	SL / N/A	5.0000	828.54	100.0000	0.00	0.00	731.89	96.65	828.54
SEDCWD00000667	D	HP Computer(G	8/15/2014	SL / N/A	5.0000	828.54	100.0000	0.00	0.00	731.89	96.65	828.54
SEDCWD00000668	D	HP Computer(C	8/15/2014	SL / N/A	5.0000	828.54	100.0000	0.00	0.00	731.89	96.65	828.54
SEDCWD00000670		Computer Softw	8/15/2014	SL / N/A	5.0000	1,404.84	100.0000	0.00	0.00	1,240.95	163.89	1,404.84
SEDCWD00000671	D	HP Computer(L	6/30/2015	SL / N/A	5.0000	955.35	100.0000	0.00	0.00	668.75	111.46	780.21
SEDCWD00000672		Okidata Laser P	6/30/2015	SL / N/A	5.0000	716.74	100.0000	0.00	0.00	501.73	143.35	645.08
SEDCWD00000673		GIS Software	3/15/2016	SL / N/A	5.0000	6,935.30	100.0000	0.00	0.00	3,930.00	1,387.06	5,317.06
SEDCWD00000674		GIS Computer	3/15/2016	SL / N/A	5.0000	1,076.13	100.0000	0.00	0.00	609.82	215.23	825.05
SEDCWD00000675		GIS Computer M	3/15/2016	SL / N/A	5.0000	296.78	100.0000	0.00	0.00	168.19	59.36	227.55
SEDCWD00000676		GIS Software De	4/1/2016	SL / N/A	5.0000	1,677.50	100.0000	0.00	0.00	922.63	335.50	1,258.13
SEDCWD00000677		Laptop	11/15/2016	SL / N/A	5.0000	404.21	100.0000	0.00	0.00	175.15	80.84	255.99

SOUTHEAST DAVIESS CO. WATER DIS [0024555]  
**Depreciation Expense**

Sorted: General - GL asset acct.

Financial  
01/01/2019 - 12/31/2019

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
<b>340</b>												
389		HP ML10 Gen 9	6/30/2017	SL / N/A	5.0000	2,345.20	100.0000	0.00	0.00	703.56	469.04	1,172.60
390		HP ProDesk 60C	6/30/2017	SL / N/A	5.0000	728.20	100.0000	0.00	0.00	218.46	145.64	364.10
393		HP ProDesk 60C	12/1/2017	SL / N/A	5.0000	1,207.34	100.0000	0.00	0.00	261.59	241.47	503.06
394		Diebold Transac	5/15/2018	SL / N/A	7.0000	3,036.00	100.0000	0.00	0.00	289.14	433.71	722.85
395		Computer Firew	5/31/2018	SL / N/A	5.0000	2,164.25	100.0000	0.00	0.00	252.50	432.85	685.35
414		Computers (8)	7/15/2019	SL / N/A	5.0000	7,442.00	100.0000	0.00	0.00	0.00	744.20	744.20
415		Lexmark Printer	7/15/2019	SL / N/A	5.0000	534.00	100.0000	0.00	0.00	0.00	53.40	53.40
<b>Subtotal: 340</b>						<b>79,445.56</b>		<b>0.00</b>	<b>0.00</b>	<b>57,691.70</b>	<b>5,725.32</b>	<b>63,417.02</b>
<b>Less dispositions and exchanges:</b>						6,686.81		0.00	0.00	6,110.26	0.00	6,511.67
<b>Net for: 340</b>						<b>72,758.75</b>		<b>0.00</b>	<b>0.00</b>	<b>51,581.44</b>	<b>5,725.32</b>	<b>56,905.35</b>
<b>341</b>												
SEDCWD50000517		2006 Chevy CK	2/15/2006	SL / N/A	5.0000	19,400.28	100.0000	0.00	0.00	19,400.28	0.00	19,400.28
SEDCWD50000521		2013 Chevy Silv	9/25/2012	SL / N/A	5.0000	19,350.75	100.0000	0.00	0.00	19,350.75	0.00	19,350.75
SEDCWD50000522		2015 GMC Sierr	10/21/2014	SL / N/A	5.0000	20,438.00	100.0000	0.00	0.00	17,031.67	3,406.33	20,438.00
SEDCWD50000523		2015 GMC Sierr	10/21/2014	SL / N/A	5.0000	20,438.00	100.0000	0.00	0.00	17,031.67	3,406.33	20,438.00
SEDCWD50000524		2015 Toyota Ta	11/15/2014	SL / N/A	5.0000	19,808.00	100.0000	0.00	0.00	16,506.67	3,301.33	19,808.00
<b>Subtotal: 341</b>						<b>99,435.03</b>		<b>0.00</b>	<b>0.00</b>	<b>89,321.04</b>	<b>10,113.99</b>	<b>99,435.03</b>
<b>Less dispositions and exchanges:</b>						0.00		0.00	0.00	0.00	0.00	0.00
<b>Net for: 341</b>						<b>99,435.03</b>		<b>0.00</b>	<b>0.00</b>	<b>89,321.04</b>	<b>10,113.99</b>	<b>99,435.03</b>
<b>343</b>												
SEDCWD97001202		Line Locator To	6/30/1991	SL / N/A	10.0000	1,381.51	100.0000	0.00	0.00	1,381.51	0.00	1,381.51
SEDCWD97001203		2500-Watt Gene	11/15/1994	SL / N/A	7.0000	379.99	100.0000	0.00	0.00	379.99	0.00	379.99
SEDCWD97001204		1000-Watt Flooc	11/15/1994	SL / N/A	7.0000	88.95	100.0000	0.00	0.00	88.95	0.00	88.95
SEDCWD97001205		Portable Genera	2/15/2009	SL / N/A	7.0000	659.45	100.0000	0.00	0.00	659.45	0.00	659.45
SEDCWD97001206		Meter Testing B	5/15/2009	SL / N/A	20.0000	6,322.50	100.0000	0.00	0.00	3,055.92	316.13	3,372.05
SEDCWD97001207		Pressure Recorc	12/15/2009	SL / N/A	7.0000	289.30	100.0000	0.00	0.00	289.30	0.00	289.30
SEDCWD97001208		Ice Maker	8/15/2010	SL / N/A	7.0000	1,457.50	100.0000	0.00	0.00	1,457.50	0.00	1,457.50
SEDCWD85000914		Tripod	11/15/2011	SL / N/A	7.0000	297.00	100.0000	0.00	0.00	297.00	0.00	297.00
SEDCWD85000915		Pipe Locator	11/30/2011	SL / N/A	7.0000	697.95	100.0000	0.00	0.00	697.95	0.00	697.95
SEDCWD85000916		Confined Space	12/31/2011	SL / N/A	7.0000	1,612.94	100.0000	0.00	0.00	1,612.94	0.00	1,612.94
391		Metrotech Loca	9/15/2017	SL / N/A	7.0000	2,384.16	100.0000	0.00	0.00	454.12	340.59	794.71
396		Pallet Jack	8/15/2018	SL / N/A	7.0000	197.99	100.0000	0.00	0.00	11.78	28.28	40.06
397		Leak Detection I	10/15/2018	SL / N/A	7.0000	5,138.00	100.0000	0.00	0.00	183.50	734.00	917.50
<b>Subtotal: 343</b>						<b>20,907.24</b>		<b>0.00</b>	<b>0.00</b>	<b>10,569.91</b>	<b>1,419.00</b>	<b>11,988.91</b>
<b>Less dispositions and exchanges:</b>						0.00		0.00	0.00	0.00	0.00	0.00
<b>Net for: 343</b>						<b>20,907.24</b>		<b>0.00</b>	<b>0.00</b>	<b>10,569.91</b>	<b>1,419.00</b>	<b>11,988.91</b>
<b>345</b>												
SEDCWD80000802	D	Lawn Mower	6/30/1989	SL / N/A	7.0000	773.60	100.0000	0.00	0.00	773.60	0.00	773.60
SEDCWD80000803	D	Lawn Tractor	6/23/1995	SL / N/A	7.0000	798.00	100.0000	0.00	0.00	798.00	0.00	798.00
SEDCWD80000804		Stihl Chainsaw (	8/3/1995	SL / N/A	7.0000	137.48	100.0000	0.00	0.00	137.48	0.00	137.48
SEDCWD80000805		Concrete Saw (€	6/30/1991	SL / N/A	10.0000	447.75	100.0000	0.00	0.00	447.75	0.00	447.75

SOUTHEAST DAVIESS CO. WATER DIS [0024555]  
**Depreciation Expense**

Sorted: General - GL asset acct.

Financial  
01/01/2019 - 12/31/2019

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
<b>345</b>												
SEDCWD85000904	D	Riding Mower (5	5/15/1998	SL / N/A	7.0000	549.99	100.0000	0.00	0.00	549.99	0.00	549.99
SEDCWD85000905		Water Pump (55	12/15/1999	SL / N/A	7.0000	302.47	100.0000	0.00	0.00	302.47	0.00	302.47
SEDCWD85000906		Water Pump (55	2/15/2000	SL / N/A	7.0000	302.47	100.0000	0.00	0.00	302.47	0.00	302.47
SEDCWD85000908		John Deere Bac	4/19/2005	SL / N/A	10.0000	24,595.15	100.0000	0.00	0.00	24,595.15	0.00	24,595.15
SEDCWD85000910		2006 Trailer for l	5/15/2006	SL / N/A	7.0000	576.40	100.0000	0.00	0.00	576.40	0.00	576.40
SEDCWD85000911		Portable Genera	7/31/2009	SL / N/A	10.0000	34,977.90	100.0000	0.00	0.00	32,937.52	2,040.38	34,977.90
SEDCWD85000912		Trailer	3/31/2010	SL / N/A	7.0000	247.50	100.0000	0.00	0.00	247.50	0.00	247.50
SEDCWD85000913		Kawasaki Lawn	4/15/2010	SL / N/A	7.0000	3,543.77	100.0000	0.00	0.00	3,543.77	0.00	3,543.77
SEDCWD85000914		Kubota Tractor	6/15/2013	SL / N/A	10.0000	8,500.00	100.0000	0.00	0.00	4,745.83	850.00	5,595.83
SEDCWD85000917		Dump Trailer	3/31/2015	SL / N/A	7.0000	2,805.00	100.0000	0.00	0.00	1,502.66	400.71	1,903.37
398		Hustler Lawn M	8/15/2018	SL / N/A	7.0000	4,124.61	100.0000	0.00	0.00	245.51	589.23	834.74
<b>Subtotal: 345</b>						<b>82,682.09</b>		<b>0.00</b>	<b>0.00</b>	<b>71,706.10</b>	<b>3,880.32</b>	<b>75,586.42</b>
Less dispositions and exchanges:						2,121.59		0.00	0.00	2,121.59	0.00	2,121.59
<b>Net for: 345</b>						<b>80,560.50</b>		<b>0.00</b>	<b>0.00</b>	<b>69,584.51</b>	<b>3,880.32</b>	<b>73,464.83</b>
<b>346</b>												
SEDCWD85000901	D	Radios (50%)	6/30/1989	SL / N/A	5.0000	3,941.00	100.0000	0.00	0.00	3,941.00	0.00	3,941.00
SEDCWD85000902	D	Radio-MTX 800	12/15/1992	SL / N/A	5.0000	538.87	100.0000	0.00	0.00	538.87	0.00	538.87
SEDCWD85000903	D	Radio & Charge	4/30/1996	SL / N/A	3.0000	82.50	100.0000	0.00	0.00	82.50	0.00	82.50
<b>Subtotal: 346</b>						<b>4,562.37</b>		<b>0.00</b>	<b>0.00</b>	<b>4,562.37</b>	<b>0.00</b>	<b>4,562.37</b>
Less dispositions and exchanges:						4,562.37		0.00	0.00	4,562.37	0.00	4,562.37
<b>Net for: 346</b>						<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>346 Communications Equipment</b>												
412		AMI System	6/30/2019	SL / N/A	20.0000	1,136,149.00	100.0000	0.00	0.00	0.00	28,403.73	28,403.73
413		Radios Used Du	6/30/2019	SL / N/A	20.0000	29,640.00	100.0000	0.00	0.00	0.00	741.00	741.00
416		VGB Drive By S	10/15/2019	SL / N/A	5.0000	16,918.00	100.0000	0.00	0.00	0.00	845.90	845.90
<b>Subtotal: 346 Communications Equipment</b>						<b>1,182,707.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,990.63</b>	<b>29,990.63</b>
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
<b>Net for: 346 Communications Equipment</b>						<b>1,182,707.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,990.63</b>	<b>29,990.63</b>
<b>Subtotal:</b>						<b>13,833,391.53</b>		<b>0.00</b>	<b>0.00</b>	<b>5,100,618.28</b>	<b>353,651.65</b>	<b>5,454,269.93</b>
Less dispositions and exchanges:						57,167.06		0.00	0.00	33,597.47	0.00	35,093.79
<b>Grand Totals:</b>						<b>13,776,224.47</b>		<b>0.00</b>	<b>0.00</b>	<b>5,067,020.81</b>	<b>353,651.65</b>	<b>5,419,176.14</b>

# Attachment No. 9

**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between    Southeast Daviess County Water District ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members\* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation

- Check this box if the Utility has no related party transactions.
- Check box if additional transactions are listed on the supplemental page.
- Check box if any employee of the Utility is a family member of the Utility's chief executive officer, a Utility commissioner, or any person with a 10 percent or greater ownership interest in the Utility. The name of each employee and the official to whom they are related and the nature of the relationship are listed on the supplemental page entitled "Employees Related to Utility Officials."

Christina O'Brien  
(Print Name)

Christina O'Brien  
(Signed)

Chairman  
(Position/Office)

\* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.

COMMONWEALTH OF KENTUCKY

COUNTY OF Daviess

Subscribed and sworn to before me by Christina O'Bryan  
(Name)

this 9th day of June, 20 20.

Keith Kruger  
NOTARY PUBLIC  
State-at-Large  
# KY NP 2940  
exp 2-11-2024





COMMONWEALTH OF KENTUCKY

COUNTY OF Daviess

Subscribed and sworn to before me by John Bell  
(Name)

this 9<sup>th</sup> day of June, 20 20.

Kath Krupa  
NOTARY PUBLIC  
State-at-Large

# KY NP 2940  
exp 2-11-2024



COMMONWEALTH OF KENTUCKY

COUNTY OF Daviess

Subscribed and sworn to before me by Hugh Bittel  
(Name)

this 9<sup>th</sup> day of June, 20    .

Keith Kruger  
NOTARY PUBLIC  
State-at-Large

# KYNP 2940  
exp. 2-11-2024



COMMONWEALTH OF KENTUCKY

COUNTY OF Daviess

Subscribed and sworn to before me by William Higdon  
(Name)

this 9<sup>th</sup> day of June, 20 20.

Kath Hooper  
NOTARY PUBLIC  
State-at-Large

# KY NP 2940  
exp 2-11-2024

# Attachment No. 10

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE SOUTHEAST DAVIESS COUNTY WATER DISTRICT PROPOSING ADJUSTMENTS TO ITS WATER RATES AND CHARGES AND AUTHORIZING ITS CHAIRMAN TO FILE AN APPLICATION WITH THE PSC SEEKING APPROVAL OF THE PROPOSED RATE ADJUSTMENT**

**WHEREAS**, the Southeast Daviess County Water District (“District”) is a water district created and organized under the provisions of KRS Chapter 74. The District is subject to the jurisdiction of the Kentucky Public Service Commission (“PSC”);

**WHEREAS**, prudent financial management dictates that the District take appropriate action to adjust its water rates and charges; and

**WHEREAS**, KRS 278.180 and 807 KAR 5:076 provide the legal mechanism for the District to propose adjustments to its water rates and charges;

**NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF COMMISSIONERS OF SOUTHEAST DAVIESS COUNTY WATER DISTRICT AS FOLLOWS:**

**Section 1.** The facts, recitals, and statements contained in the foregoing preamble of this Resolution are true and correct and are hereby affirmed and incorporated as a part of this Resolution.

**Section 2.** The District proposes to adjust its monthly water rates and charges as set forth in **Appendix A**, which is attached hereto and is incorporated herein by reference as a part of this Resolution. The proposed rates and charges set forth in **Appendix A** are subject to any minor adjustments that may be made by the PSC. The proposed rate adjustment shall not become effective until PSC approval has been obtained.



**Section 3.** The Chairman is hereby authorized and directed to prepare, execute, and file with the PSC, by utilizing the Alternative Rate Adjustment Procedure for Small Utilities set forth in 807 KAR 5:076, an Alternative Rate Filing (“ARF”) Application, Tariff Sheets, and all other documents that may be required by the PSC.

**Section 4.** The Chairman, Manager, and all other appropriate District Staff are hereby further authorized and directed to take any and all other actions and to execute and deliver any and all other documents as may be reasonably necessary to implement this Resolution.

**Section 5.** This Resolution shall take effect upon its adoption.

**ADOPTED BY THE COMMISSION OF SOUTHEAST DAVIESS COUNTY WATER DISTRICT** at a meeting held on June 9, 2020, signed by the Chairman, and attested by the Secretary.



CHAIRMAN

ATTEST:

  
SECRETARY

**CERTIFICATION**

I, Secretary of the Southeast Daviess County Water District (the “District”), do hereby certify that the foregoing is a true copy of a Resolution duly adopted by the District at a meeting properly held on June 9, 2020, signed by the Chairman of the District, attested by me as Secretary, and now in full force and effect.

WITNESS my hand this 9th day of June, 2020.

  
SECRETARY

## APPENDIX A

### CURRENT AND PROPOSED RATES Southeast Daviess County Water District

#### RETAIL RATES

##### Monthly Rates for Water Usage in Addition to Customer Charge

<u>No. of Gallons per Month</u>	<u>Current</u>	<u>Proposed</u>	<u>Difference</u>
First 20,000 Gallons	\$ 4.39	\$ 5.07	\$ 0.68
Over 20,000 Gallons	3.54	\$ 4.09	0.55

##### Customer Charge for Each Size Meter

<u>Meter Size</u>	<u>Current</u>	<u>Proposed</u>	<u>Difference</u>
5/8 x 3/4 inch	\$ 2.53	\$ 2.92	\$ 0.39
1 inch	3.54	4.09	0.55
1-1/2 inch	4.55	5.26	0.71
2 inch	7.34	8.49	1.15
3 inch	27.83	32.17	4.34
4 inch	35.42	40.95	5.53
6 inch	53.13	61.42	8.29
8 inch	73.37	84.82	11.45

#### WHOLESALE RATE

	<u>Current</u>	<u>Proposed</u>	<u>Difference</u>
For all Water Purchased	\$ 2.80	\$ 3.24	\$ 0.44