

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)

West 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

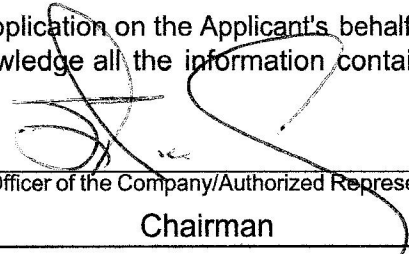
8. Applicant proposes to charge the rates that are set forth in the attachment entitled "Current and Proposed Rates." **(Attach completed "Current and Proposed Rates" Attachment.)**
9. Applicant proposes to use its annual report for the immediate past year as the test period to determine the reasonableness 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 \$ 243,600 and total revenues from service rates of \$ 2,332,400. 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 5,300 +/- 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 6-16-20

COMMONWEALTH OF KENTUCKY
 COUNTY OF DAVISS

Before me appeared Scott Kuegel, 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
West 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 West 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	\$5.51	\$6.15	\$0.64	11.6%
Over 20,000 Gallons	4.43	4.95	0.52	11.7%

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	\$3.25	\$3.63	\$0.38	11.7%
1 inch	4.55	5.08	0.53	11.6%
1-1/2 inch	5.85	6.53	0.68	11.6%
2 inch	9.43	10.53	1.10	11.7%
3 inch	35.75	39.93	4.18	11.7%
4 inch	45.50	50.82	5.32	11.7%
6 inch	68.25	76.24	7.99	11.7%
8 inch	94.25	105.28	11.03	11.7%

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 \$25.29 to \$28.23. This is an increase of \$2.94 or 11.6%.

The rates contained in this notice are the rates proposed by West 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.

West 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 West 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 West 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	\$3.85	\$4.30	\$0.45	11.7%

If the Public Service Commission approves the proposed water rates, then the monthly bill for a wholesale customer will increase from \$385.00 to \$430.00 for each 100,000 gallons purchased. This is an increase of \$45.00 or 11.7%.

The rates contained in this notice are the rates proposed by West 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.

West 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 West 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

West Daviess County Water District (the “District”) is requesting a 11.7 percent rate increase for both its retail and wholesale water customers. The rate increase will generate approximately \$243,600 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

West 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	\$ 5.51	\$ 6.15	\$ 0.64
Over 20,000 Gallons	4.43	4.95	0.52

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	\$ 3.25	\$ 3.63	\$ 0.38
1 inch	4.55	5.08	0.53
1-1/2 inch	5.85	6.53	0.68
2 inch	9.43	10.53	1.10
3 inch	35.75	39.93	4.18
4 inch	45.50	50.82	5.32
6 inch	68.25	76.24	7.99
8 inch	94.25	105.28	11.03

WHOLESALE RATE

	<u>Current</u>	<u>Proposed</u>	<u>Difference</u>
For all Water Purchased	\$ 3.85	\$ 4.30	\$ 0.45

Attachment No. 5

SCHEDULE OF ADJUSTED OPERATIONS

West 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	\$ 1,823,651	(11,398)	a.	
		242,708	b.	2,054,962
Private Fire Protection	8,714			8,714
Sales for Resale	27,790	6,105	b.	33,895
Other Water Revenues:				
Forfeited Discounts	23,889			23,889
Misc. Service Revenues	15,365	11,398	a.	26,763
Other Water Revenues	40,161	15,120	c.	55,281
Total Operating Revenues	\$ 1,939,570			\$ 2,203,503
<u>Operating Expenses</u>				
Operation and Maintenance				
Salaries and Wages - Employees	307,899	(14,150)	d.	
		2,908	e.	296,658
Salaries and Wages - Officers	9,000			9,000
Employee Pensions and Benefits	166,956	(7,628)	d.	
		407	e.	
		(43,667)	f.	116,068
Purchased Water	1,007,650	250,847	g.	
		(31,964)	h.	1,226,533
Purchased Power	50,565	(109)	d.	
		(1,281)	h.	49,175
Materials and Supplies	92,702	(740)	d.	
		317	i.	92,279
Contractual Services	20,622	(429)	d.	20,193
Rental of Building/Real Property	5,027	(195)	d.	4,832
Transportation Expenses	23,698	(22)	d.	23,676
Insurance - Gen. Liab. & Workers Comp.	24,093	(632)	d.	23,461
Insurance - Other	336	(26)	d.	310
Bad Debt	5,850			5,850
Miscellaneous Expenses	13,693	(96)	d.	13,597
Total Operation and Mnt. Expenses	1,728,091			1,881,633
Depreciation Expense	310,666	(23,688)	j.	286,978
Taxes Other Than Income	28,427	(1,114)	d.	
	-	222	e.	27,536
Total Operating Expenses	\$ 2,067,184			\$ 2,196,147
Total Utility Operating Income	\$ (127,614)			\$ 7,357

REVENUE REQUIREMENTS

Pro Forma Operating Expenses	\$ 2,196,147
Divided by: Operating Ratio	k. 88%
Subtotal	2,495,621
Plus: Interest Expense	3,054
Total Revenue Requirement	\$ 2,498,675
Less: Other Operating Revenue	105,933
Private Fire Protection	8,714
Interest Income	51,600
Revenue Required From Sales of Water	\$ 2,332,429
Less: Revenue from Sales with Present Rates	2,088,857
Required Revenue Increase	\$ 243,572
Percent Increase	11.7%

REFERENCES

- a. The amount reported for Total Metered Sales includes \$11,398 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 \$2,054,962. This indicates an adjustment to retail sales of \$242,708 is required. The required adjustment to Revenue from Sales for Resale is \$6,105. These adjustments reflect a full year of billings at the new rate schedule approved in May 2020 due to a Purchased Water Adjustment.
- c. The District has a new agreement with AT&T for location of cell phone equipment on the West Louisville Tank. AT&T will pay the District \$15,120 per year beginning in 2020. Because no portion of this rent was paid in 2019, the entire amount is added to Other Water Revenues.
- d. 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 deductions to certain West Daviess accounts to reflect a full year with the new, lower allocations.
- e. 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 \$2,908 per year. The increases in pension expense and payroll taxes corresponding to this wage increase are \$407 and \$222, respectively.
- f. 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 deduction from 2019 benefits expense of \$43,667.
- g. The rate for water purchased by the District from its supplier increased effective June 1, 2020. Based on the gallons purchased in the test year and applying the wholesale rate now being paid to the supplier, an adjustment to Purchased Water Expense in the amount of \$250,847 is appropriate.
- h. The District's test year water loss was 17.54 percent. The PSC's maximum allowable loss for rate-making purposes is 15.0 percent. Therefore, the expenses related to water purchased and pumped above the 15 percent limit are not allowed in the rate base and must be deducted. This results in a 2.54 percent deduction from projected Purchased Water and Power expenses.
- i. 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 \$10,568, therefore the annual increase is \$317.

- j. 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.
- k. 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 West 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>	
304 - Pumps and Equipment									
	Pumping Stations	various	472,385	50.0	9,019	37.5	12,597	3,578	
	Pump Equipment	various	70,879	10.0	7,013	20.0	3,544	(3,469)	
	SCADA Equipment	various	7,374	10.0	737	10.0	737	-	
330 - Reservoirs & Tanks									
	Tanks & Improvements	various	2,152,463	varies	53,304	45.0	47,833	(5,472)	
331 - Line Additions									
	Various Line Additions	various	5,444,154	varies	111,737	62.5	87,106	(24,630)	
334 - Meters									
	Meters	various	2,492,054	varies	71,973	40.0	62,301	(9,672)	
335 - Hydrants									
	Hydrants	various	297,546	40.0	7,296	50.0	5,951	(1,345)	
339 - Other Plant & Misc. Equip.									
	Structures & Improvements	various	42,354	varies	2,423	37.5	1,129	(1,294)	
	Office Equipment	various	9,731	varies	655	22.5	433	(222)	
340 - Office Furniture & Equip.									
	Office Furniture	various	4,859	varies	787	22.5	216	(572)	
	Computers, Software, etc.	various	25,033	5.0	3,789	10.0	2,503	(1,286)	
341 - Vehicles									
	Pickup Trucks	various	62,168	5.0	12,434	7.0	8,881	(3,552)	
343 - Tools, Shop & Garage Equip.									
	Meter Test Bench	05/15/09	6,323	20.0	316	17.5	361	45	
	Misc. Equipment	various	7,251	7.0	1,036	10.0	725	(311)	
345 - Power Operated Equip.									
	Entire Group	various	49,003	varies	3,594	12.5	3,920	327	
346 - Communication Equip.									
	AMI System	various	974,774	varies	24,552	20.0	48,739	24,187	
TOTALS					\$	310,665	\$	286,977	\$ <u>(23,688)</u>

Attachment No. 6

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

SUMMARY

Component	BILLS	GALLONS	Revenue
Usage	63,591	349,491,260	\$ 1,837,953
Customer Ch.			219,723
Subtotal			\$ 2,057,676
		Plus Billing Adjustments	(2,714)
Total Metered Retail Sales			\$ 2,054,962

REVENUE FROM USAGE - ALL METERS

	USAGE	BILLS	GALLONS	FIRST 20,000	ALL OVER 20,000	TOTAL
FIRST	20,000	62,186	240,147,100	240,147,100	-	240,147,100
ALL OVER	20,000	1,405	109,344,160	28,100,000	81,244,160	109,344,160
		63,591	349,491,260	268,247,100	81,244,160	349,491,260

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST 20,000	62,186	268,247,100	\$ 5.51	\$ 1,478,042
ALL OVER 20,000	1,405	81,244,160	4.43	359,912
TOTAL	63,591	349,491,260		\$ 1,837,953

REVENUE FROM CUSTOMER CHARGES

METER SIZE	BILLS	CHARGE	REVENUE
5/8"x 3/4"	57,722	3.25	\$ 187,597
1"	4,568	4.55	20,784
1-1/2"	665	5.85	3,890
2"	600	9.43	5,658
3"	12	35.75	429
4"	12	45.50	546
6"	12	68.25	819
	63,591		\$ 219,723

REVENUE FROM WHOLESALE SALES

	GALLONS	RATE	REVENUE
ALL SALES	8,804,000	\$ 3.85	\$ 33,895

Attachment No. 7

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

SUMMARY

Component	BILLS	GALLONS	Revenue
Usage	63,591	349,491,260	\$ 2,051,878
Customer Ch.			245,401
Subtotal			\$ 2,297,279
		Plus Billing Adjustments	(3,031)
Total Metered Retail Sales			\$ 2,294,247
Plus Wholesale Sales Revenue			37,857
Total Revenue from Sales of Water			\$ 2,332,105

REVENUE FROM USAGE - ALL METERS

	USAGE	BILLS	GALLONS	FIRST 20,000	ALL OVER 20,000	TOTAL
FIRST	20,000	62,186	240,147,100	240,147,100	-	240,147,100
ALL OVER	20,000	1,405	109,344,160	28,100,000	81,244,160	109,344,160
		63,591	349,491,260	268,247,100	81,244,160	349,491,260

REVENUE BY RATE INCREMENT

		BILLS	GALLONS	RATE	REVENUE
FIRST	20,000	62,186	268,247,100	\$ 6.15	\$ 1,649,720
ALL OVER	20,000	1,405	81,244,160	4.95	402,159
TOTAL		63,591	349,491,260		\$ 2,051,878

REVENUE FROM CUSTOMER CHARGES

METER SIZE	BILLS	CHARGE	REVENUE
5/8"x 3/4"	57,722	3.63	\$ 209,531
1"	4,568	5.08	23,205
1-1/2"	665	6.53	4,342
2"	600	10.53	6,318
3"	12	39.93	479
4"	12	50.82	610
6"	12	76.24	915
	63,591		\$ 245,401

REVENUE FROM WHOLESALE SALES

	GALLONS	RATE	REVENUE
ALL SALES	8,804,000	\$ 4.30	\$ 37,857

Attachment No. 8

WEST DAVIESS CO. WATER DISTRICT [0027800]
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	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
303										
WDCWD10013001		Land	2/1/1969	No Calc / N/A	0.0000	6,000.00	0.00	0.00	0.00	0.00
WDCWD10013002		Land Carter Rd - Pump Station	12/31/1999	No Calc / N/A	0.0000	2,357.50	0.00	0.00	0.00	0.00
Subtotal: 303						8,357.50	0.00	0.00	0.00	0.00
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 303						8,357.50	0.00	0.00	0.00	0.00
304										
WDCWD10014001		Pump House	2/1/1969	SL / N/A	50.0000	23,368.26	0.00	21,409.66	38.71	21,448.37
WDCWD10014002		Hwy 431 Pump Station	6/1/1986	SL / N/A	50.0000	190,121.98	0.00	117,887.40	3,802.44	121,689.84
WDCWD10014003		Carter Road Pump Station	6/30/1998	SL / N/A	50.0000	12,633.00	0.00	5,179.53	252.66	5,432.19
WDCWD10014004		Carter Road Pump Station	6/30/1999	SL / N/A	50.0000	4,383.00	0.00	1,709.37	87.66	1,797.03
WDCWD10014005		Carter Road Pump Station	6/30/2000	SL / N/A	50.0000	33,697.30	0.00	12,468.07	673.95	13,142.02
WDCWD10014006		Carter Road Pump Station	6/30/2001	SL / N/A	50.0000	208,181.78	0.00	72,863.70	4,163.64	77,027.34
WDCWD10014007		Fence around Pumping Stations	9/15/2004	SL / N/A	10.0000	4,358.25	0.00	4,358.25	0.00	4,358.25
WDCWA10014007		SCADA Controls & Installation - Panther Tank	2/28/2006	SL / N/A	10.0000	8,341.75	0.00	8,341.75	0.00	8,341.75
WDCWA10014008		Electrical Improvements - Frederica St. Pump	5/15/2006	SL / N/A	10.0000	5,060.66	0.00	5,060.66	0.00	5,060.66
WDCWD10014009		Electrical Improvements - Carter Road Pump S	5/15/2006	SL / N/A	10.0000	5,060.66	0.00	5,060.66	0.00	5,060.66
WDCWD10014010		Electrical Improvements - W. Parrish Ave Pum	5/15/2006	SL / N/A	10.0000	5,066.16	0.00	5,066.16	0.00	5,066.16
259		Scada controls on pumpstations	10/15/2012	SL / N/A	10.0000	7,374.22	0.00	4,608.88	737.42	5,346.30
280		Parrish Ave Generator	4/30/2014	SL / N/A	10.0000	30,374.54	0.00	14,174.77	3,037.45	17,212.22
281		Carter Road Generator	4/30/2014	SL / N/A	10.0000	28,209.98	0.00	13,164.67	2,821.00	15,985.67
282		Parrish Ave Roof Addition	4/30/2014	SL / N/A	10.0000	11,294.85	0.00	5,270.95	1,129.49	6,400.44
332		Safety Climb Apparatus for Utica Tank	5/15/2017	SL / N/A	40.0000	1,000.00	0.00	41.67	25.00	66.67
Subtotal: 304						578,526.39	0.00	296,666.15	16,769.42	313,435.57
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 304						578,526.39	0.00	296,666.15	16,769.42	313,435.57
305										
WDCWD10101001		Pumping Equipment	2/1/1969	SL / N/A	30.0000	29,189.79	0.00	29,189.79	0.00	29,189.79
WDCWD10101002		Utica Pumps	7/1/1984	SL / N/A	18.0000	535.34	0.00	535.34	0.00	535.34
WDCWD10101003		Radio Control for Tanks	7/1/1984	SL / N/A	10.0000	4,191.05	0.00	4,191.05	0.00	4,191.05
WDCWD10101004		Radio Control for Tanks	4/1/1985	SL / N/A	10.0000	1,751.32	0.00	1,751.32	0.00	1,751.32
WDCWD10101005		Pump	9/15/2000	SL / N/A	10.0000	521.57	0.00	521.57	0.00	521.57
Subtotal: 305						36,189.07	0.00	36,189.07	0.00	36,189.07
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 305						36,189.07	0.00	36,189.07	0.00	36,189.07
320										
WDCWD20200001		Land	2/1/1969	No Calc / N/A	60.0000	2,960.00	0.00	0.00	0.00	0.00
WDCWD20200002		Land - Utica Tank	6/30/1990	No Calc / N/A	60.0000	956.50	0.00	0.00	0.00	0.00
WDCWD20200003		Land - Panther Hill	6/30/1993	No Calc / N/A	60.0000	9,902.50	0.00	0.00	0.00	0.00
WDCWD10013003		Removal of old Tank-put to Land(Panther Hill)	12/31/2005	No Calc / N/A	0.0000	10,000.00	0.00	0.00	0.00	0.00
WDCWD20200004		Land - West Louisville Tank(.78 Acre)	3/15/2006	No Calc / N/A	0.0000	6,055.00	0.00	0.00	0.00	0.00

WEST DAVIESS CO. WATER DISTRICT [0027800]
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	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
Subtotal: 320						29,874.00	0.00	0.00	0.00	0.00
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 320						29,874.00	0.00	0.00	0.00	0.00
330										
WDCWD20300001		Bon Harbor Tank	2/1/1969	SL / N/A	70.0000	47,338.09	0.00	33,133.48	676.26	33,809.74
WDCWD20300002		Utica Tank	3/15/1992	SL / N/A	40.0000	230,973.23	0.00	154,944.52	5,774.33	160,718.85
WDCWD20300003		Utica Tank	6/30/1993	SL / N/A	40.0000	1,132.00	0.00	721.65	28.30	749.95
WDCWD20300004		Panther Creek Tank	11/30/2005	SL / N/A	40.0000	534,536.10	0.00	174,837.82	13,363.40	188,201.22
WDCWD20300006		West Louisville Tank 2008	12/1/2008	SL / N/A	40.0000	1,338,483.69	0.00	337,409.41	33,462.09	370,871.50
Subtotal: 330						2,152,463.11	0.00	701,046.88	53,304.38	754,351.26
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 330						2,152,463.11	0.00	701,046.88	53,304.38	754,351.26
331										
WDCWD20301001		Transmission & Distribution Mains	2/1/1969	SL / N/A	70.0000	1,243,698.94	0.00	878,857.21	17,767.13	896,624.34
WDCWD20301002		Line Extensions	7/1/1977	SL / N/A	70.0000	69,442.33	0.00	41,169.25	992.03	42,161.28
WDCWD20301003		Line Extensions	7/1/1978	SL / N/A	70.0000	6,100.00	0.00	3,529.17	87.14	3,616.31
WDCWD20301004		Line Extensions	7/1/1980	SL / N/A	70.0000	101,772.00	0.00	55,974.76	1,453.89	57,428.65
WDCWD20301005		Line Extensions	7/1/1983	SL / N/A	70.0000	13,516.66	0.00	6,855.05	193.10	7,048.15
WDCWD20301006		Line Extensions	7/1/1984	SL / N/A	70.0000	108,237.77	0.00	53,345.63	1,546.25	54,891.88
WDCWD20301007		Line Extensions	7/1/1985	SL / N/A	70.0000	16,910.10	0.00	8,092.60	241.57	8,334.17
WDCWD20301008		Line Extensions	7/1/1986	SL / N/A	70.0000	320,106.31	0.00	148,620.87	4,572.95	153,193.82
WDCWD20301009		Line Extensions	7/1/1987	SL / N/A	40.0000	96,274.99	0.00	75,816.41	2,406.87	78,223.28
WDCWD20301010		Line Extensions	7/1/1988	SL / N/A	40.0000	20,770.41	0.00	15,837.43	519.26	16,356.69
WDCWD20301011		Line Extensions	6/30/1989	SL / N/A	40.0000	44,912.03	0.00	33,122.60	1,122.80	34,245.40
WDCWD20301012		Line Extensions	6/30/1990	SL / N/A	40.0000	58,463.07	0.00	41,655.03	1,461.58	43,116.61
WDCWD20301013		Line Extensions	6/30/1991	SL / N/A	40.0000	108,466.89	0.00	74,570.93	2,711.67	77,282.60
WDCWD20301014		Line Extensions	6/30/1992	SL / N/A	40.0000	96,747.75	0.00	64,095.29	2,418.69	66,513.98
WDCWD20301015		Line Extensions	12/31/1992	SL / N/A	40.0000	45,205.56	0.00	29,383.64	1,130.14	30,513.78
WDCWD20301016		Line Extensions	6/30/1993	SL / N/A	40.0000	166,172.91	0.00	105,935.16	4,154.32	110,089.48
WDCWD20301017		Line Extensions	6/30/1994	SL / N/A	40.0000	43,930.68	0.00	26,907.61	1,098.27	28,005.88
WDCWD20301018		Line Extensions	6/30/1995	SL / N/A	40.0000	125,191.79	0.00	73,550.07	3,129.79	76,679.86
WDCWD20301019		Line Extensions	6/30/1996	SL / N/A	40.0000	26,471.05	0.00	14,890.05	661.78	15,551.83
WDCWD20301020		Line Extensions	6/30/1997	SL / N/A	40.0000	15,395.00	0.00	8,274.92	384.88	8,659.80
WDCWD20301021		W. Louisville Line Ext-Engineerin	6/30/1997	SL / N/A	40.0000	29,024.00	0.00	15,600.40	725.60	16,326.00
WDCWD20301022		W. Louisville Line Ext - Hydrants	6/30/1997	SL / N/A	40.0000	3,282.00	0.00	1,764.08	82.05	1,846.13
WDCWD20301028		Line Extensions	6/30/2002	SL / N/A	40.0000	6,359.99	0.00	2,623.50	159.00	2,782.50
WDCWD20301023		Line Extensions	6/30/1998	SL / N/A	40.0000	320,115.69	0.00	164,059.25	8,002.89	172,062.14
WDCWD20301024		Line Extensions	6/30/1998	SL / N/A	40.0000	28,864.50	0.00	14,793.01	721.61	15,514.62
WDCWD20301025		Line Extensions	6/30/1999	SL / N/A	40.0000	175,957.21	0.00	85,779.14	4,398.93	90,178.07
WDCWD20301026		Line Extensions	6/30/2000	SL / N/A	40.0000	249,383.66	0.00	115,339.92	6,234.59	121,574.51
WDCWD20301027		Line Extensions	6/30/2001	SL / N/A	40.0000	58,840.05	0.00	25,742.50	1,471.00	27,213.50
WDCWD20301029		Line Extensions	6/30/2003	SL / N/A	40.0000	102,894.68	0.00	39,871.74	2,572.37	42,444.11
WDCWD20301030		Line Extensions	6/30/2004	SL / N/A	40.0000	63,822.97	0.00	23,135.77	1,595.57	24,731.34

WEST DAVIESS CO. WATER DISTRICT [0027800]
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	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
331										
WDCWD20301031		Line Extensions	6/30/2005	SL / N/A	40.0000	29,781.42	0.00	10,051.29	744.54	10,795.83
WDCWD20301032		Line Extension-Mt Zion Road	1/31/2006	SL / N/A	40.0000	10,744.94	0.00	3,469.68	268.62	3,738.30
WDCWD20301033		Line Extension-Woods Road	11/30/2006	SL / N/A	40.0000	11,229.55	0.00	3,392.27	280.74	3,673.01
WDCWD20301007		KIA 2005 Transmission & Distribution Mains	8/15/2007	SL / N/A	40.0000	277,687.54	0.00	79,256.67	6,942.19	86,198.86
WDCWD20301007		Old Lyddane Bridge Rd Trans & Dist Mains	8/15/2007	SL / N/A	40.0000	4,818.29	0.00	1,375.25	120.46	1,495.71
WDCWD20301034		HWY 456 Trans and Distribution Mains	1/31/2008	SL / N/A	40.0000	5,886.64	0.00	1,606.61	147.17	1,753.78
WDCWD20301036		Keenland Tr. Trans. and Distribution Mains	6/30/2008	SL / N/A	40.0000	15,180.00	0.00	3,984.75	379.50	4,364.25
WDCWD20301037		Hayden Lane - Trans. and Distribution Mains	6/30/2009	SL / N/A	40.0000	6,596.99	0.00	1,566.74	164.92	1,731.66
WDCWD20301038		Graystone Estates - Trans and Distribution Ma	6/30/2009	SL / N/A	40.0000	5,525.00	0.00	1,312.24	138.13	1,450.37
WDCWD20301039		Graystone Estates - Trans and Dist. Mains	6/30/2010	SL / N/A	40.0000	5,973.50	0.00	1,269.39	149.34	1,418.73
WDCWD20301040		Transmission & Distribution Mains - Panther C	3/15/2011	SL / N/A	40.0000	8,500.00	0.00	1,664.58	212.50	1,877.08
WDCWD20301042		Transmission & Distribution Mains - Lower Riv	9/30/2011	SL / N/A	40.0000	59,427.97	0.00	10,771.33	1,485.70	12,257.03
WDCWD20301041		Transmission & Distrib Main Woodland Ridge,	6/30/2011	SL / N/A	40.0000	8,772.50	0.00	1,644.83	219.31	1,864.14
260		HWY 81 valves	2/15/2012	SL / N/A	40.0000	3,962.87	0.00	685.23	99.07	784.30
261		Keeneland Trace	6/30/2012	SL / N/A	40.0000	7,892.75	0.00	1,282.58	197.32	1,479.90
268		Transmission & Distr. Main- Mulligan Road	1/31/2013	SL / N/A	40.0000	9,361.23	0.00	1,384.68	234.03	1,618.71
269		Transmission & Distr. Mains- Roundabout	3/31/2013	SL / N/A	40.0000	95,742.50	0.00	13,762.97	2,393.56	16,156.53
270		Transmission & Distr- Keeneland Trace/ Wood	6/30/2013	SL / N/A	40.0000	19,406.25	0.00	2,668.38	485.16	3,153.54
271		Transmission & Distr.- Hobbs Rd	9/30/2013	SL / N/A	40.0000	13,280.98	0.00	1,743.11	332.02	2,075.13
283		Transmission & Distrib Main - Whispering Mea	6/30/2014	SL / N/A	40.0000	48,701.25	0.00	5,478.89	1,217.53	6,696.42
284		Transmission & Distrib Main - Hall School Rd,	7/31/2014	SL / N/A	40.0000	308,641.66	0.00	34,079.18	7,716.04	41,795.22
285		Transmission & Distrib Mains - Ben Ford Road	8/31/2014	SL / N/A	40.0000	3,666.17	0.00	397.15	91.65	488.80
298		Transmission & Distrib Mains - Whispering Me	6/30/2015	SL / N/A	40.0000	24,133.75	0.00	2,111.69	603.34	2,715.03
314		Lowering Line/Fire Hydrant Installation at 5711	4/30/2016	SL / N/A	40.0000	595.72	0.00	39.71	14.89	54.60
315		Waterline Relocation Cost	5/31/2016	SL / N/A	40.0000	15,945.75	0.00	1,029.82	398.64	1,428.46
316		Waterline Additions & Hydrants - Chelsea Dr.	12/31/2016	SL / N/A	40.0000	1,038.59	0.00	51.92	25.96	77.88
317		Waterline Transmission & Distribution Lines - V	12/31/2016	SL / N/A	40.0000	15,701.75	0.00	785.08	392.54	1,177.62
335		Greenback Road Unserved Area Project	8/1/2016	SL / N/A	40.0000	60,447.36	0.00	3,652.02	1,511.18	5,163.20
337		Crooked Creek Line	4/30/2017	SL / N/A	40.0000	14,739.50	0.00	614.15	368.49	982.64
338		Hwy 81 At Panther Creek	6/30/2017	SL / N/A	40.0000	47,128.74	0.00	1,767.33	1,178.22	2,945.55
339		Whispering Meadows, Keeneland Tr, Woodlan	6/30/2017	SL / N/A	40.0000	46,667.00	0.00	1,750.02	1,166.68	2,916.70
340		Curdsville Delaware Rd Line	12/31/2017	SL / N/A	40.0000	11,700.00	0.00	292.50	292.50	585.00
360		Hwy 81 / W Parrish Ave Widening	6/30/2018	SL / N/A	40.0000	217,446.12	0.00	2,718.08	5,436.15	8,154.23
361		Keeneland Trace	6/3/2018	SL / N/A	40.0000	3,289.50	0.00	47.97	82.24	130.21
379		Pettit Road	6/30/2019	SL / N/A	40.0000	6,631.00	0.00	0.00	82.89	82.89
380		Keeneland Trace	6/30/2019	SL / N/A	40.0000	11,825.00	0.00	0.00	147.82	147.82
381		Hwy 60	9/1/2019	SL / N/A	40.0000	239,753.00	0.00	0.00	1,997.94	1,997.94
Subtotal: 331						5,444,153.77	0.00	2,446,901.08	111,736.70	2,558,637.78
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 331						5,444,153.77	0.00	2,446,901.08	111,736.70	2,558,637.78
334										
WDCWD20304008		Meter Installations	7/1/1976	SL / N/A	70.0000	12,413.98	0.00	7,536.95	177.34	7,714.29
WDCWD20304009		Meter Installations	7/1/1977	SL / N/A	70.0000	17,258.59	0.00	10,231.83	246.55	10,478.38

WEST DAVIESS CO. WATER DISTRICT [0027800]
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	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
334										
WDCWD20304010		Meter Installations	7/1/1978	SL / N/A	70.0000	16,495.99	0.00	9,544.23	235.66	9,779.89
WDCWD20304011		Meter Installations	7/1/1979	SL / N/A	70.0000	80,563.14	0.00	45,460.55	1,150.90	46,611.45
WDCWD20304012		Meter Installations	7/1/1980	SL / N/A	70.0000	461.82	0.00	254.10	6.60	260.70
WDCWD20304013		Meter Installations	7/1/1981	SL / N/A	70.0000	31,771.04	0.00	17,020.13	453.87	17,474.00
WDCWD20304014		Meter Installations	7/1/1982	SL / N/A	70.0000	41,164.67	0.00	21,464.55	588.07	22,052.62
WDCWD20304015		Meter Installations	7/1/1983	SL / N/A	70.0000	94,262.93	0.00	47,804.66	1,346.61	49,151.27
WDCWD20304016		Meter Installations	7/1/1984	SL / N/A	70.0000	21,130.04	0.00	10,414.17	301.86	10,716.03
WDCWD20304017		Meter Installations	7/1/1985	SL / N/A	70.0000	42,140.85	0.00	20,167.34	602.01	20,769.35
WDCWD20304018		Meter Installations	7/1/1986	SL / N/A	70.0000	55,908.20	0.00	25,957.42	798.69	26,756.11
WDCWD20304019		Meter Installations	7/1/1987	SL / N/A	40.0000	33,192.35	0.00	26,139.01	829.81	26,968.82
WDCWD20304020		Meter Installations	7/1/1988	SL / N/A	40.0000	54,021.06	0.00	41,191.16	1,350.53	42,541.69
WDCWD20304021		Meter Installations	6/30/1989	SL / N/A	40.0000	24,130.84	0.00	17,796.47	603.27	18,399.74
WDCWD20304022		Meter Installations	6/30/1990	SL / N/A	40.0000	20,154.74	0.00	14,360.29	503.87	14,864.16
WDCWD20304023		Meter Installations	6/30/1991	SL / N/A	40.0000	21,703.05	0.00	14,920.95	542.58	15,463.53
WDCWD20304024		Meter Installations	6/30/1992	SL / N/A	40.0000	30,629.72	0.00	20,292.11	765.74	21,057.85
WDCWD20304025		Meter Installations	6/30/1993	SL / N/A	40.0000	31,425.97	0.00	20,034.07	785.65	20,819.72
WDCWD20304026		Meter Installations	6/30/1994	SL / N/A	40.0000	51,553.39	0.00	31,576.34	1,288.83	32,865.17
WDCWD20304027		Meter Installations	6/30/1995	SL / N/A	40.0000	36,658.68	0.00	21,537.04	916.47	22,453.51
WDCWD20304028		Meter Installations	6/30/1996	SL / N/A	40.0000	46,166.55	0.00	25,968.60	1,154.16	27,122.76
WDCWD20304029		Meter Installations	6/30/1997	SL / N/A	40.0000	36,172.04	0.00	19,442.45	904.30	20,346.75
WDCWD20304030		Meter Installations	6/30/1998	SL / N/A	40.0000	32,876.12	0.00	16,848.95	821.90	17,670.85
WDCWD20304031		8" Meter for Parrish Avenue Pump Station	6/30/1998	SL / N/A	40.0000	6,108.24	0.00	3,130.55	152.71	3,283.26
WDCWD20304032		Meter Installations	6/30/1999	SL / N/A	40.0000	38,452.62	0.00	18,745.74	961.32	19,707.06
WDCWD20304033		Meter Installation	6/30/2000	SL / N/A	40.0000	43,281.52	0.00	20,017.74	1,082.04	21,099.78
WDCWD20304034		Meter Installations	6/30/2001	SL / N/A	40.0000	80,003.08	0.00	35,001.40	2,000.08	37,001.48
WDCWD20304035		Meter Installation	6/30/2002	SL / N/A	40.0000	70,637.17	0.00	29,137.85	1,765.93	30,903.78
WDCWD20304036		Meter Installation	6/30/2003	SL / N/A	40.0000	28,075.24	0.00	10,879.14	701.88	11,581.02
WDCWD20304037		Meter Installations	7/1/2004	SL / N/A	40.0000	39,181.18	0.00	14,203.19	979.53	15,182.72
WDCWD20304038		Meter Installation	6/30/2005	SL / N/A	40.0000	33,949.07	0.00	11,457.86	848.73	12,306.59
WDCWD20304039		Meter Installation	6/30/2006	SL / N/A	40.0000	17,208.85	0.00	5,512.76	430.22	5,942.98
WDCWD20305022		Meters and install	6/30/2007	SL / N/A	40.0000	52,400.31	0.00	15,065.12	1,310.01	16,375.13
WDCWD20305023		Meter Installation	6/30/2008	SL / N/A	40.0000	48,833.21	0.00	12,818.72	1,220.83	14,039.55
WDCWD20305024		Meter Installation	6/30/2009	SL / N/A	40.0000	43,338.88	0.00	10,292.97	1,083.47	11,376.44
WDCWD20305025		366 (3/4") Touch Read Meters	6/30/2009	SL / N/A	20.0000	18,119.82	0.00	8,606.93	905.99	9,512.92
WDCWD20305027		5 (1") Touch Read Meter	6/30/2009	SL / N/A	20.0000	807.32	0.00	383.52	40.37	423.89
WDCWD20305028		25 (1") Touch Read Meter Installed	6/30/2009	SL / N/A	20.0000	645.94	0.00	306.82	32.30	339.12
WDCWD20305029		1 (1 1/2") Touch Read Meter Installed	6/30/2009	SL / N/A	20.0000	758.71	0.00	360.43	37.94	398.37
WDCWD20305030		1 (6") Touch Read Meter Installed	6/30/2009	SL / N/A	20.0000	4,184.42	0.00	1,987.59	209.22	2,196.81
WDCWD20305031		4 (1 1/2") Touch Read Meters Installed	6/30/2009	SL / N/A	20.0000	1,159.81	0.00	550.90	57.99	608.89
WDCWD20305032		1 (4") Touch Read Meter Installed	6/30/2009	SL / N/A	20.0000	2,012.62	0.00	955.99	100.63	1,056.62
WDCWD20305033		METERS	6/30/2010	SL / N/A	20.0000	69,480.42	0.00	29,529.17	3,474.02	33,003.19
WDCWD20305034		METER INSTALLATION	6/30/2010	SL / N/A	20.0000	49,671.19	0.00	21,110.26	2,483.56	23,593.82
WDCWD20305035		Meters	6/30/2011	SL / N/A	20.0000	105,073.63	0.00	39,402.60	5,253.68	44,656.28
WDCWD20305036		6" Meter for Carter Rd	6/30/2011	SL / N/A	20.0000	4,621.80	0.00	1,733.18	231.09	1,964.27
WDCWD20305037		Meter Installation for 2011	6/30/2011	SL / N/A	20.0000	62,874.58	0.00	23,577.98	3,143.73	26,721.71

WEST DAVIESS CO. WATER DISTRICT [0027800]
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	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
334										
255	S		7/1/1975	SL / N/A	70.0000	84.01	0.00	52.81	1.20	54.01
257		Meter Installation	6/30/2012	SL / N/A	40.0000	52,358.14	0.00	8,508.18	1,308.95	9,817.13
258		Meters - (613) 3/4" meters, (73) 1" meters, (3)	6/30/2012	SL / N/A	20.0000	84,904.81	0.00	27,594.06	4,245.24	31,839.30
272		Meter Installation	6/30/2013	SL / N/A	40.0000	53,255.26	0.00	7,322.59	1,331.38	8,653.97
273		New Meters	6/30/2013	SL / N/A	20.0000	8,984.40	0.00	2,470.71	449.22	2,919.93
276		Replacement Meters	6/30/2013	SL / N/A	20.0000	35,393.88	0.00	9,733.30	1,769.69	11,502.99
286		Meter Installation	6/30/2014	SL / N/A	40.0000	57,364.76	0.00	6,453.54	1,434.12	7,887.66
287		Replacement Meters	6/30/2014	SL / N/A	20.0000	13,845.50	0.00	3,115.26	692.28	3,807.54
288		New Meters	6/30/2014	SL / N/A	20.0000	7,635.80	0.00	1,718.06	381.79	2,099.85
306		87 3/4" Touch Read Meters (Replacements)	6/30/2015	SL / N/A	20.0000	17,453.62	0.00	3,054.38	872.68	3,927.06
307		88 3/4" Touch Read Meters	6/30/2015	SL / N/A	20.0000	9,856.00	0.00	1,724.80	492.80	2,217.60
308		1 1" Touch Read Meter (Replacement)	6/30/2015	SL / N/A	20.0000	336.62	0.00	58.91	16.83	75.74
309		8 1" Touch Read Meters	6/30/2015	SL / N/A	20.0000	1,984.00	0.00	347.20	99.20	446.40
310		1 1 1/2" Touch Read Meter (Replacement)	6/30/2015	SL / N/A	20.0000	588.18	0.00	102.94	29.41	132.35
311		3 2" Touch Read Meters	6/30/2015	SL / N/A	20.0000	2,085.00	0.00	364.88	104.25	469.13
312		Installation Charges	6/30/2015	SL / N/A	40.0000	76,422.25	0.00	6,686.96	1,910.56	8,597.52
318		59 3/4" Touch Read Meters (Replacements)	6/30/2016	SL / N/A	40.0000	11,007.53	0.00	687.98	275.19	963.17
319		68 3/4" Touch Read Meters	6/30/2016	SL / N/A	40.0000	7,616.00	0.00	476.00	190.40	666.40
320		4 1" Touch Read Meters (Replacments)	6/30/2016	SL / N/A	40.0000	1,290.27	0.00	80.65	32.26	112.91
321		9 1" Touch Read Meters	6/30/2016	SL / N/A	40.0000	2,232.00	0.00	139.50	55.80	195.30
322		3 2" Touch Read Meters (Replacements)	6/30/2016	SL / N/A	40.0000	2,326.46	0.00	145.40	58.16	203.56
323		2 2" Touch Read Meters	6/30/2016	SL / N/A	40.0000	1,401.84	0.00	87.63	35.05	122.68
324		Installation Charges	6/30/2016	SL / N/A	40.0000	62,248.89	0.00	3,890.55	1,556.22	5,446.77
347		Installation Charges	6/30/2017	SL / N/A	40.0000	76,863.07	0.00	2,882.37	1,921.58	4,803.95
348		182 3/4" Touch Read Meters (Replacements)	6/30/2017	SL / N/A	20.0000	31,318.84	0.00	2,348.91	1,565.94	3,914.85
349		87 3/4" Touch Read Meters	6/30/2017	SL / N/A	20.0000	9,744.00	0.00	730.80	487.20	1,218.00
350		11 1" Touch Read Meters (Replacments)	6/30/2017	SL / N/A	20.0000	2,755.96	0.00	206.70	137.80	344.50
351		3 1" Touch Read Meters	6/30/2017	SL / N/A	20.0000	571.38	0.00	42.86	28.57	71.43
352		1 1 1/2" Touch Read Meter	6/30/2017	SL / N/A	20.0000	499.56	0.00	37.47	24.98	62.45
363		Installation Charges	6/30/2018	SL / N/A	40.0000	68,270.06	0.00	853.38	1,706.75	2,560.13
364		64 3/4" Touch Read Meters (Replacements)	6/30/2018	SL / N/A	20.0000	11,984.35	0.00	299.61	599.22	898.83
365		90 3/4" Touch Read Meters	6/30/2018	SL / N/A	20.0000	10,080.00	0.00	252.00	504.00	756.00
366		6 1" Touch Read Meters (Replacments)	6/30/2018	SL / N/A	20.0000	1,777.53	0.00	44.44	88.88	133.32
367		4 1" Touch Read Meters	6/30/2018	SL / N/A	20.0000	884.00	0.00	22.10	44.20	66.30
368		1 1 1/2" Touch Read Meter (Replacements)	6/30/2018	SL / N/A	20.0000	1,149.63	0.00	28.74	57.48	86.22
369		2 2" Touch Read Meters (Replacements)	6/30/2018	SL / N/A	20.0000	1,562.51	0.00	39.07	78.13	117.20
370		2 2" Touch Read Meters	6/30/2018	SL / N/A	20.0000	1,412.00	0.00	35.30	70.60	105.90
383		Installation Charges	6/30/2019	SL / N/A	40.0000	64,509.00	0.00	0.00	806.37	806.37
384		72 3/4" Touch Read Meters	6/30/2019	SL / N/A	20.0000	8,064.00	0.00	0.00	201.60	201.60
385		6 1" Touch Read Meters	6/30/2019	SL / N/A	20.0000	1,380.00	0.00	0.00	34.50	34.50
386		1 1 1/2" Touch Read Meter (Replacements)	6/30/2019	SL / N/A	20.0000	500.00	0.00	0.00	12.50	12.50
WDCWD20305025	D	366 (3/4") Touch Read Meters	6/30/2009	SL / N/A	20.0000	16,422.12	0.00	7,800.52	410.56	8,211.08
WDCWD20305028	D	25 (1") Touch Read Meter Installed	6/30/2009	SL / N/A	20.0000	3,390.66	0.00	1,610.57	84.77	1,695.34
WDCWD20305031	D	4 (1 1/2") Touch Read Meters Installed	6/30/2009	SL / N/A	20.0000	386.61	0.00	183.64	9.67	193.31
390		174 3/4" Touch Read Meters (Replacements)	6/30/2019	SL / N/A	20.0000	27,699.00	0.00	0.00	692.48	692.48

WEST DAVIESS CO. WATER DISTRICT [0027800]
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	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
334										
391		21 1" Touch Read Meter (Replacements)	6/30/2019	SL / N/A	20.0000	6,525.00	0.00	0.00	163.13	163.13
392		1 1 1/2" Touch Read Meter (Replacements)	6/30/2019	SL / N/A	20.0000	693.00	0.00	0.00	17.33	17.33
Subtotal: 334						2,512,252.89	0.00	902,966.55	71,973.46	974,940.01
Less dispositions and exchanges:						20,199.39	0.00	9,594.73	0.00	10,099.73
Net for: 334						2,492,053.50	0.00	893,371.82	71,973.46	964,840.28
335										
WDCWD20305001		Fire Hydrants	7/1/1986	SL / N/A	70.0000	7,526.96	0.00	3,494.72	107.53	3,602.25
WDCWD20305002		Fire Hydrants	7/1/1987	SL / N/A	40.0000	15,760.00	0.00	12,411.00	394.00	12,805.00
WDCWD20305003		Fire Hydrants	7/1/1988	SL / N/A	40.0000	12,248.97	0.00	9,339.71	306.22	9,645.93
WDCWD20305004		Fire Hydrants	6/30/1989	SL / N/A	40.0000	16,146.70	0.00	11,908.26	403.67	12,311.93
WDCWD20305005		Fire Hydrants	6/30/1990	SL / N/A	40.0000	6,063.92	0.00	4,320.60	151.60	4,472.20
WDCWD20305006		Fire Hydrants	6/30/1991	SL / N/A	40.0000	4,439.26	0.00	3,051.95	110.98	3,162.93
WDCWD20305007		Fire Hydrants	6/30/1992	SL / N/A	40.0000	11,800.00	0.00	7,817.50	295.00	8,112.50
WDCWD20305008		Fire Hydrants	6/30/1993	SL / N/A	40.0000	8,350.00	0.00	5,323.13	208.75	5,531.88
WDCWD20305009		Fire Hydrants	6/30/1994	SL / N/A	40.0000	4,470.00	0.00	2,737.88	111.75	2,849.63
WDCWD20305010		Fire Hydrants	6/30/1995	SL / N/A	40.0000	8,528.77	0.00	5,010.67	213.22	5,223.89
WDCWD20305011		Fire Hydrants	6/30/1996	SL / N/A	40.0000	10,500.00	0.00	5,906.25	262.50	6,168.75
WDCWD20305012		Fire Hydrants	6/30/1997	SL / N/A	40.0000	7,500.00	0.00	4,031.25	187.50	4,218.75
WDCWD20305013		Fire Hydrants	6/30/1998	SL / N/A	40.0000	6,000.00	0.00	3,075.00	150.00	3,225.00
WDCWD20305014		Fire Hydrants	6/30/1999	SL / N/A	40.0000	18,000.00	0.00	8,775.00	450.00	9,225.00
WDCWD20305015		Fire Hydrants	11/30/2001	SL / N/A	40.0000	1,995.28	0.00	852.12	49.88	902.00
WDCWD20305016		Fire Hydrants	9/3/2003	SL / N/A	40.0000	1,896.00	0.00	726.80	47.40	774.20
WDCWD20305017		Fire Hydrants	12/31/2003	SL / N/A	40.0000	19,500.00	0.00	7,312.50	487.50	7,800.00
WDCWD20305018		Hydrants	6/30/2004	SL / N/A	40.0000	12,000.00	0.00	4,350.00	300.00	4,650.00
WDCWD20305019		Hydrants	6/30/2005	SL / N/A	40.0000	11,679.55	0.00	3,941.87	291.99	4,233.86
WDCWD20305020		Hydrants	9/30/2006	SL / N/A	40.0000	2,566.70	0.00	786.08	64.17	850.25
WDCWD20305020		Hydrants	8/15/2007	SL / N/A	40.0000	18,400.00	0.00	5,251.67	460.00	5,711.67
WDCWD20305021		Keller Road Hydrant	12/31/2008	SL / N/A	40.0000	2,411.61	0.00	602.90	60.29	663.19
WDCWD2030522		Keeneland Hydrant	6/30/2008	SL / N/A	40.0000	4,500.00	0.00	1,181.25	112.50	1,293.75
WDCWD2030523		Graystone Estates - Hydrant	6/30/2009	SL / N/A	40.0000	1,500.00	0.00	356.25	37.50	393.75
245		Hydrants - Woodland Ridge	6/30/2011	SL / N/A	40.0000	2,500.00	0.00	468.75	62.50	531.25
262		(1) Hydrant - Keeneland Trace	6/30/2012	SL / N/A	40.0000	2,500.00	0.00	406.25	62.50	468.75
275		1 Hydrant- Keeneland Trace	6/30/2013	SL / N/A	40.0000	2,500.00	0.00	343.75	62.50	406.25
289		7 Hydrants - Whispering Meadows, Wynthrop	6/30/2014	SL / N/A	40.0000	17,500.00	0.00	1,968.75	437.50	2,406.25
299		4 Hydrants - Whispering Meadows, Woodland	6/30/2015	SL / N/A	40.0000	10,000.00	0.00	875.00	250.00	1,125.00
325		Hydrants (4") - Curdsville Delaware Road	4/30/2016	SL / N/A	40.0000	2,678.02	0.00	178.53	66.95	245.48
326		Hydrants (6") - Hwy 500	5/31/2016	SL / N/A	40.0000	2,400.00	0.00	155.00	60.00	215.00
327		Hydrants (6") - Whispering Meadows	12/31/2016	SL / N/A	40.0000	2,500.00	0.00	125.00	62.50	187.50
328		Hydrants (6") - Keeneland Trace	12/31/2016	SL / N/A	40.0000	7,500.00	0.00	375.00	187.50	562.50
341		Whispering Meadows, Woodland Ridge, Keen	6/30/2017	SL / N/A	40.0000	20,000.00	0.00	750.00	500.00	1,250.00
362		Hwy 81/ W Parrish Ave Widening	6/30/2018	SL / N/A	40.0000	8,684.64	0.00	108.56	217.12	325.68
382		Hydrants - Keeneland Tr	6/30/2019	SL / N/A	40.0000	5,000.00	0.00	0.00	62.50	62.50
Subtotal: 335						297,546.38	0.00	118,318.95	7,295.52	125,614.47

WEST DAVIESS CO. WATER DISTRICT [0027800]
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	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 335						297,546.38	0.00	118,318.95	7,295.52	125,614.47
339										
WDCWD30309001		Airport Storage Building	7/1/1984	SL / N/A	30.0000	12,919.33	0.00	12,919.33	0.00	12,919.33
WDCWD30309002		Office Building (Approx 55.622%)	6/1/1986	SL / N/A	30.0000	93,295.02	0.00	93,295.02	0.00	93,295.02
WDCWD30309005		Fencing - Airport Storage	12/1/1982	SL / N/A	10.0000	4,980.00	0.00	4,980.00	0.00	4,980.00
WDCWD30309006		Heater	1/31/2001	SL / N/A	10.0000	990.00	0.00	990.00	0.00	990.00
WDCWD10014011		Repairs to Backhoe Building	12/15/2007	SL / N/A	20.0000	1,892.70	0.00	1,048.93	94.64	1,143.57
WDCWD30309007		Office Generator	6/15/2009	SL / N/A	10.0000	5,460.77	0.00	5,233.27	227.50	5,460.77
WDCWD30309008		Blacktop	5/22/2009	SL / N/A	10.0000	7,150.00	0.00	6,852.08	297.92	7,150.00
WDCWD30309009		Meter Shop Facility	6/30/2009	SL / N/A	20.0000	21,855.71	0.00	10,381.51	1,092.79	11,474.30
290		HVAC For Office (45%)	11/30/2014	SL / N/A	10.0000	2,655.00	0.00	1,084.12	265.50	1,349.62
300		Front Office Enclosure (45%)	7/31/2015	SL / N/A	10.0000	1,800.00	0.00	615.00	180.00	795.00
301		Electronic Locks for Back Doors (45%)	8/15/2015	SL / N/A	10.0000	1,615.50	0.00	551.96	161.55	713.51
302		Chain Link Fence/Two 9' Gates - Shop (45%)	4/15/2015	SL / N/A	10.0000	1,350.00	0.00	506.25	135.00	641.25
372		Floor in District Office	3/31/2019	SL / N/A	10.0000	8,306.00	0.00	0.00	622.95	622.95
Subtotal: 339						164,270.03	0.00	138,457.47	3,077.85	141,535.32
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 339						164,270.03	0.00	138,457.47	3,077.85	141,535.32
340										
WDCWD30400001		Office Furniture	2/1/1969	SL / N/A	10.0000	170.35	0.00	170.35	0.00	170.35
WDCWD30400002		Office Equipment	7/1/1976	SL / N/A	10.0000	560.07	0.00	560.07	0.00	560.07
WDCWD30400004		Office Furniture	1/3/1986	SL / N/A	10.0000	2,465.95	0.00	2,465.95	0.00	2,465.95
WDCWD30400007		Office Furniture	6/30/1986	SL / N/A	10.0000	1,989.10	0.00	1,989.10	0.00	1,989.10
WDCWD30400012		Adler Typewriter (50%)	6/30/1991	SL / N/A	7.0000	210.00	0.00	210.00	0.00	210.00
WDCWD30400013		Adler Typewriter (50%)	6/30/1991	SL / N/A	7.0000	197.50	0.00	197.50	0.00	197.50
WDCWD30400014		File Cabinets (50%)	6/30/1991	SL / N/A	10.0000	384.48	0.00	384.48	0.00	384.48
WDCWD30400018	D	Adler 120PD+ #44879891 (45%)	9/13/1993	SL / N/A	5.0000	58.28	0.00	58.28	0.00	58.28
WDCWD30400021		10-Drawer Map File (45%)	3/15/1995	SL / N/A	7.0000	200.09	0.00	200.09	0.00	200.09
WDCWD30400025	D	Adler Calculator 120PD+ (45%)	8/31/1996	SL / N/A	3.0000	62.98	0.00	62.98	0.00	62.98
WDCWD30400026	D	Computer Battery Backup (50%)	10/31/1996	SL / N/A	5.0000	504.44	0.00	504.44	0.00	504.44
WDCWD30400029	D	2 Mahogany Desks (45%)	2/15/1997	SL / N/A	7.0000	135.00	0.00	135.00	0.00	135.00
WDCWD30400030	D	Colorado T300 Tape Drive w/Backup Tape (50)	5/31/1998	SL / N/A	5.0000	97.50	0.00	97.50	0.00	97.50
WDCWD30400031	D	Muzak Equipment (45%)	6/30/1998	SL / N/A	5.0000	207.78	0.00	207.78	0.00	207.78
WDCWD30400032		Altos 930 Computer System (50%)	8/31/1998	SL / N/A	5.0000	3,197.50	0.00	3,197.50	0.00	3,197.50
WDCWD30406004		Desk	4/15/2000	SL / N/A	7.0000	135.00	0.00	135.00	0.00	135.00
WDCWD30406007	D	Printer with Bar Code Chip (1/2 Interest)	11/30/2002	SL / N/A	5.0000	909.13	0.00	909.13	0.00	909.13
WDCWD30406008	D	Floor Safe	8/1/2004	SL / N/A	7.0000	215.18	0.00	215.18	0.00	215.18
WDCWD30406012	D	Printer	3/31/2006	SL / N/A	5.0000	347.50	0.00	347.50	0.00	347.50
WDCWD30406015		File Cabinet for Cards	10/15/2006	SL / N/A	7.0000	249.50	0.00	249.50	0.00	249.50
WDCWD30406016	D	Fax Machine	6/30/2007	SL / N/A	5.0000	89.99	0.00	89.99	0.00	89.99
WDCWD30406017		Phone System	1/15/2007	SL / N/A	10.0000	1,503.45	0.00	1,503.45	0.00	1,503.45
WDCWD30406019		File Cabinet	8/31/2007	SL / N/A	7.0000	1,395.00	0.00	1,395.00	0.00	1,395.00
WDCWD30406021		File Cabinet	12/31/2008	SL / N/A	5.0000	489.00	0.00	489.00	0.00	489.00

WEST DAVIESS CO. WATER DISTRICT [0027800]
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	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
340										
WDCWD30406026		Touchread Software	4/15/2010	SL / N/A	5.0000	750.00	0.00	750.00	0.00	750.00
WDCWD30406027		Touchread Handhelds	5/15/2010	SL / N/A	5.0000	4,013.00	0.00	4,013.00	0.00	4,013.00
WDCWD30406029		United Systems Software	8/31/2011	SL / N/A	5.0000	13,770.16	0.00	13,770.16	0.00	13,770.16
WDCWD30406028		Letter Opener	5/15/2011	SL / N/A	5.0000	536.40	0.00	536.40	0.00	536.40
263		United Systems Software Upgrade	6/30/2012	SL / N/A	5.0000	590.62	0.00	590.62	0.00	590.62
264		United Systems Software Upgrade	9/30/2012	SL / N/A	5.0000	140.62	0.00	140.62	0.00	140.62
265	D	SCADA Computer, Counter Computer	12/31/2012	SL / N/A	5.0000	365.85	0.00	365.85	0.00	365.85
277		Xerox Copier	7/15/2013	SL / N/A	5.0000	773.50	0.00	773.50	0.00	773.50
291		Handheld Device/Charging Stand (45%)	7/15/2014	SL / N/A	5.0000	2,343.56	0.00	2,109.20	234.36	2,343.56
292	D	Keith's Computer (45%)	8/15/2014	SL / N/A	5.0000	677.89	0.00	598.81	79.08	677.89
293	D	Gail's Computer (45%)	8/15/2014	SL / N/A	5.0000	677.89	0.00	598.81	79.08	677.89
294	D	Cathy's Computer (45%)	8/15/2014	SL / N/A	5.0000	677.89	0.00	598.81	79.08	677.89
296		Software (45%)	8/15/2014	SL / N/A	5.0000	1,149.44	0.00	1,015.35	134.09	1,149.44
303	D	Laura's Computer (45%)	6/30/2015	SL / N/A	5.0000	781.65	0.00	547.16	91.19	638.35
304		Okidata Laser Printer (45%)	6/30/2015	SL / N/A	5.0000	586.42	0.00	410.48	117.28	527.76
329		GIS Software	3/15/2016	SL / N/A	5.0000	5,674.34	0.00	3,215.46	1,134.87	4,350.33
330		GIS Computer	3/15/2016	SL / N/A	5.0000	880.47	0.00	498.92	176.09	675.01
331		GIS Software Installation	3/31/2016	SL / N/A	5.0000	1,372.50	0.00	754.88	274.50	1,029.38
333		Laptop	11/15/2016	SL / N/A	5.0000	330.72	0.00	143.30	66.14	209.44
342		Office Furniture & Equipment	6/30/2017	SL / N/A	5.0000	1,918.80	0.00	575.64	383.76	959.40
343		Computer (Sabrina)	6/30/2017	SL / N/A	5.0000	595.80	0.00	178.74	119.16	297.90
344		Computer (Billy)	12/1/2017	SL / N/A	5.0000	987.82	0.00	214.02	197.56	411.58
354		Diebold Transaction Drawer	5/15/2018	SL / N/A	7.0000	2,484.00	0.00	236.57	354.86	591.43
355		Computer Firewall	5/31/2018	SL / N/A	5.0000	1,770.75	0.00	206.59	354.15	560.74
373		Floor Safe	4/2/2019	SL / N/A	7.0000	456.00	0.00	0.00	48.86	48.86
376		Computers (8)	7/15/2019	SL / N/A	5.0000	6,089.00	0.00	0.00	608.90	608.90
377		Lexmark Printer	7/15/2019	SL / N/A	5.0000	437.00	0.00	0.00	43.70	43.70
Subtotal: 340						66,606.86	0.00	48,617.66	4,576.71	53,194.37
Less dispositions and exchanges:						5,808.95	0.00	5,337.22	0.00	5,665.65
Net for: 340						60,797.91	0.00	43,280.44	4,576.71	47,528.72
341										
WDCWD30401007	D	2003 CHEVY TRUCK SILVERADO RED	9/8/2003	SL / N/A	5.0000	14,473.00	0.00	14,473.00	0.00	14,473.00
266		2013 Chevy Truck - Tommy	9/30/2012	SL / N/A	5.0000	19,350.75	0.00	19,350.75	0.00	19,350.75
267		2013 Chevy Truck	9/30/2012	SL / N/A	5.0000	19,350.75	0.00	19,350.75	0.00	19,350.75
334		2017 GMC Sierra	12/15/2016	SL / N/A	5.0000	28,500.00	0.00	11,875.00	5,700.00	17,575.00
345		2005 Toyota Tundra	9/1/2017	SL / N/A	5.0000	7,500.00	0.00	2,000.00	1,500.00	3,500.00
356		2019 GMC Sierra	12/15/2018	SL / N/A	5.0000	26,167.90	0.00	436.13	5,233.58	5,669.71
Subtotal: 341						115,342.40	0.00	67,485.63	12,433.58	79,919.21
Less dispositions and exchanges:						14,473.00	0.00	14,473.00	0.00	14,473.00
Net for: 341						100,869.40	0.00	53,012.63	12,433.58	65,446.21
343										
WDCWD30403001		Pipe Locator	6/30/1989	SL / N/A	5.0000	350.00	0.00	350.00	0.00	350.00

WEST DAVIESS CO. WATER DISTRICT [0027800]
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	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
343										
WDCWD30406022		Portable Bench	2/15/2009	SL / N/A	7.0000	539.55	0.00	539.55	0.00	539.55
WDCWD30406023		MeterBench	5/15/2009	SL / N/A	20.0000	6,322.50	0.00	3,055.92	316.13	3,372.05
WDCWD30406024		Pressure Logger	12/15/2009	SL / N/A	7.0000	236.70	0.00	236.70	0.00	236.70
WDCWD30406025		ICE MAKER	8/15/2010	SL / N/A	7.0000	1,192.50	0.00	1,192.50	0.00	1,192.50
WDCWD30406030		Tripod	11/15/2011	SL / N/A	7.0000	243.00	0.00	243.00	0.00	243.00
WDCWD30406031		Pipe Locator	11/30/2011	SL / N/A	7.0000	571.05	0.00	571.05	0.00	571.05
WDCWD30406032		Confined Space Equipment	12/31/2011	SL / N/A	7.0000	1,319.67	0.00	1,319.67	0.00	1,319.67
346		Metrotech Locator	9/15/2017	SL / N/A	7.0000	1,950.68	0.00	371.56	278.67	650.23
357		Pallet Jack	8/15/2018	SL / N/A	7.0000	162.00	0.00	9.64	23.14	32.78
358		Leak Detection Equipment	10/15/2018	SL / N/A	7.0000	5,138.00	0.00	183.50	734.00	917.50
Subtotal: 343						18,025.65	0.00	8,073.09	1,351.94	9,425.03
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00
Net for: 343						18,025.65	0.00	8,073.09	1,351.94	9,425.03
345										
WDCWD30405001		Power-Operated Equipment	2/1/1969	SL / N/A	12.0000	353.50	0.00	353.50	0.00	353.50
WDCWD30405003		8 HP Motor	6/30/1989	SL / N/A	5.0000	441.00	0.00	441.00	0.00	441.00
WDCWD30405004		Concrete Saw (50%)	6/30/1991	SL / N/A	7.0000	447.75	0.00	447.75	0.00	447.75
WDCWD30405005		Stihl Chainsaw (45%)	8/4/1995	SL / N/A	7.0000	112.47	0.00	112.47	0.00	112.47
WDCWD30405006	D	Riding Mower (45%)	6/15/1998	SL / N/A	7.0000	450.00	0.00	450.00	0.00	450.00
WDCWD30405007		Water Pump (45%)	12/15/1999	SL / N/A	7.0000	247.48	0.00	247.48	0.00	247.48
WDCWD30405008		Pump	2/15/2000	SL / N/A	7.0000	247.48	0.00	247.48	0.00	247.48
WDCWD30405010		Backhoe (50%)	4/19/2005	SL / N/A	10.0000	24,595.15	0.00	24,595.15	0.00	24,595.15
WDCWD30405012		2006 Trailer for Mower(45%)	5/15/2006	SL / N/A	7.0000	471.60	0.00	471.60	0.00	471.60
WDCWD30403002		Pump Station Generator	7/31/2009	SL / N/A	10.0000	34,833.65	0.00	32,801.73	2,031.92	34,833.65
WDCWD30405011		UTILITY TRAILER	3/31/2010	SL / N/A	7.0000	202.50	0.00	202.50	0.00	202.50
WDCWD30405013		KAWASAKI MOWER	4/15/2010	SL / N/A	7.0000	2,899.47	0.00	2,899.47	0.00	2,899.47
278		Kubota Tractor	6/15/2013	SL / N/A	10.0000	8,500.00	0.00	4,745.83	850.00	5,595.83
305		Dump Trailer (45%)	3/31/2015	SL / N/A	10.0000	2,295.00	0.00	860.63	229.50	1,090.13
359		Hustler Lawn Mower	8/15/2018	SL / N/A	7.0000	3,374.68	0.00	200.88	482.10	682.98
Subtotal: 345						79,471.73	0.00	69,077.47	3,593.52	72,670.99
Less dispositions and exchanges:						450.00	0.00	450.00	0.00	450.00
Net for: 345						79,021.73	0.00	68,627.47	3,593.52	72,220.99
346										
WDCWD30406001	D	7 Radios (50%)	6/30/1989	SL / N/A	5.0000	3,941.00	0.00	3,941.00	0.00	3,941.00
WDCWD30406002	D	Radio-MTX 800 (45%)	12/15/1992	SL / N/A	5.0000	440.89	0.00	440.89	0.00	440.89
WDCWD30406003	D	Radio & Charger (45%)	4/30/1996	SL / N/A	3.0000	67.50	0.00	67.50	0.00	67.50
374		AMI System	6/30/2019	SL / N/A	20.0000	934,448.00	0.00	0.00	23,361.20	23,361.20
375		Radios Used During the Year	6/30/2019	SL / N/A	20.0000	24,120.00	0.00	0.00	603.00	603.00
378		VGB Drive By System	10/15/2019	SL / N/A	5.0000	11,757.00	0.00	0.00	587.85	587.85
Subtotal: 346						974,774.39	0.00	4,449.39	24,552.05	29,001.44
Less dispositions and exchanges:						4,449.39	0.00	4,449.39	0.00	4,449.39

WEST DAVIESS CO. WATER DISTRICT [0027800]
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	Sec. 179/ Bonus/ (Cur. Yr. Only)	Beg. Accum. Depreciation/ (Sec. 179)	Current Depreciation	Total Depreciation/ (Sec. 179)
Net for: 346						<u>970,325.00</u>	<u>0.00</u>	<u>0.00</u>	<u>24,552.05</u>	<u>24,552.05</u>
Subtotal:						<u>12,477,854.17</u>	<u>0.00</u>	<u>4,838,249.39</u>	<u>310,665.13</u>	<u>5,148,914.52</u>
Less dispositions and exchanges:						<u>45,380.73</u>	<u>0.00</u>	<u>34,304.34</u>	<u>0.00</u>	<u>35,137.77</u>
Grand Totals:						<u>12,432,473.44</u>	<u>0.00</u>	<u>4,803,945.05</u>	<u>310,665.13</u>	<u>5,113,776.75</u>

Attachment No. 9

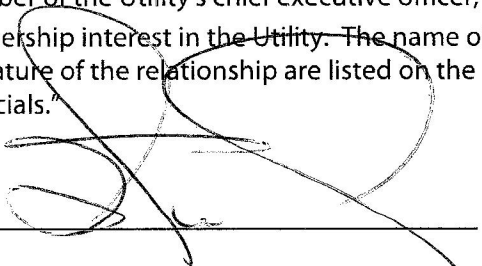
**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

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 West 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."

Scott Kuegel
(Print Name)


(Signed)

Board 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 Scott Kuegel
(Name)

this 16th day of June, 2020.

Kath Kuegel
NOTARY PUBLIC
State-at-Large

KYNP 2940

exp 2-11-2024

**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 West 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."

STANLEY K. CONN
(Print Name)


(Signed)

SEC/TREAS.
(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 Stanley K. Conn
(Name)

this 16th day of June, 2020.

Kath Krage
NOTARY PUBLIC
State-at-Large # KY NP 2940
exp. 2-11-2024

**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 West 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."

Philip R HAIRE
(Print Name)


(Signed)

(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 Philip Haire
(Name)

this 16th day of June, 20 20.

Keith Kraper
NOTARY PUBLIC
State-at-Large # KYNP 2940

exp. 2-11-2024

**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 West 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."

William Higdon
(Print Name)

William Higdon
(Signed)

Financial Manager
(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 William Higdon
(Name)

this 16th day of June, 2020.

Keith Kruger
NOTARY PUBLIC
State-at-Large
KYNP 2940
exp 2-11-2024

Attachment No. 10

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE WEST 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 West 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 WEST 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 WEST DAVIESS COUNTY WATER DISTRICT at a meeting held on June ¹⁶ 9, 2020, signed by the Chairman, and attested by the Secretary.



CHAIRMAN

ATTEST:



SECRETARY

CERTIFICATION

I, Secretary of the West 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 ¹⁶ 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 ¹⁶ 9th day of June, 2020.



SECRETARY

APPENDIX A

CURRENT AND PROPOSED RATES West 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	\$ 5.51	\$ 6.15	\$ 0.64
Over 20,000 Gallons	4.43	\$ 4.95	0.52

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	\$ 3.25	\$ 3.63	\$ 0.38
1 inch	4.55	5.08	0.53
1-1/2 inch	5.85	6.53	0.68
2 inch	9.43	10.53	1.10
3 inch	35.75	39.93	4.18
4 inch	45.50	50.82	5.32
6 inch	68.25	76.24	7.99
8 inch	94.25	105.28	11.03

WHOLESALE RATE

	<u>Current</u>	<u>Proposed</u>	<u>Difference</u>
For all Water Purchased	\$ 3.85	\$ 4.30	\$ 0.45