

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF THE LARUE)
COUNTY WATER DISTRICT #1 FOR A)
CERTIFICATE OF PUBLIC CONVENIENCE AND)
NECESSITY TO CONSTRUCT A SYSTEM)
IMPROVEMENTS PROJECT AND AN ORDER) Case No. 2020-00234
APPROVING A CHANGE IN RATES AND)
AUTHORIZING THE ISSUANCE OF SECURITIES)
PURSUANT TO KRS 278.023)

Response to Commission Staff's First Request for Information

The Larue County Water District #1 ("Larue District #1"), by Counsel, hereby files its Response to the Commission Staff's First Request for Information, dated August 5, 2020, as follows:

REQUEST 1. As 807 KAR 5:069, Section 2(6)(c), provides the proposed rates, if any, shall produce the total revenue requirements recommended in the engineering reports. Provide a copy of the billing analysis in Excel spreadsheet format with all formulas intact and unprotected and all rows and columns fully accessible, showing revenue at current rates and at proposed rates based on actual and forecasted water usage for the existing system for 12 months as contained in the Table 8 - Estimated Income From Water Sales Alone and Table 9 - Summary of Rate Analysis as referenced in the Preliminary Engineering Report, page 8.

WITNESS: Tim Bartley, Manager, Larue County Water District #1

RESPONSE 1: The requested billing analysis in Excel spreadsheet format is being filed with this Response.

REQUEST 2: Refer to the Application, Final Engineering Report, page 1. The low bidder for Contract 2, the new office building, was Jenkins-Essex Construction, Inc. from Elizabethtown, Kentucky, with a Bid of \$1,681,000. Provide documentation, a detailed analysis or study, supporting Larue District #1's need for a \$1,681,000 office building.

WITNESS: Tim Bartley, Manager, Larue County Water District #1

RESPONSE 2: See letter from the Engineers, Cann-Tech, LLC, attached hereto as **Exhibit "A"**.

REQUEST 3: Provide Larue District #1's depreciation schedule for all of its assets for the period ending December 31, 2019.

WITNESS: Tim Bartley, Manager, Larue County Water District #1

RESPONSE 3: the requested depreciation schedule is attached hereto as **Exhibit "B"**.

REQUEST 4: Provide a copy of a current amortization schedule for each of Larue District #1's outstanding bond issuances, promissory notes, and debt instruments.

WITNESS: Tim Bartley, District Manager, Larue County Water District #1

RESPONSE 4: the requested amortization schedules are attached hereto as **Exhibit "C"**.

REQUEST 5: Provide a copy of Larue District #1's general ledger for the calendar year ended December 31, 2019.

WITNESS: Tim Bartley, Manager, Larue County Water District #1

RESPONSE 5: the requested General Ledger is attached hereto as **Exhibit "D"**.

REQUEST 6: Provide Larue District #1's adjusted trial balance showing unaudited account balances, audit adjustments, and audited balances for the calendar year ended December 31, 2019.

WITNESS: Tim Bartley, Manager, Larue County Water District #1

RESPONSE 6: the requested adjusted trial balance is attached hereto as **Exhibit "E"**.

Certification of Responses to Commission Staff's First Request for Information


I hereby certify that I have provided the responses to the Commission Staff's First Request for Information. This information provided is the Responses is true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



Tim Bartley, Manager
Larue County Water District #1
tim@laruecountywater.com

The undersigned has prepared this Response as Counsel to and on behalf of the Larue County Water District #1, a governmental agency, and hereby certifies that this Response is true and accurate to the best of the undersign's knowledge, information and belief formed after a reasonable inquiry.

Respectfully Submitted:
Rubin & Hays

By 
W. Randall Jones, Esq., Counsel for the
Larue County Water District #1
Kentucky Home Trust Building
450 South Third Street
Louisville, Kentucky 40202
Telephone: (502) 569-7534
Fax: (502) 569-7555
Email: wjones@rubinhays.com

CERTIFICATE OF SERVICE

The undersigned, in accordance with 807 KAR 5:001, Section 8, hereby certifies that Larue County Water District's electronic filing of the foregoing Response is a true and accurate copy of the same document being filed in paper medium; that the electronic filing was transmitted to the Kentucky Public Service Commission on August 11, 2020; that there are currently no parties that the Kentucky Public Service Commission has excused from participation by electronic means in this proceeding; and that this Response in paper medium will be delivered to the offices of the Kentucky Public Service Commission in Frankfort, Kentucky in accordance with the mandates set forth in the Commission's March 16, 2020 and March 24, 2020 Orders in Case No. 2020-00085.



W. Randall Jones, Esq.
Rubin & Hays
Kentucky Home Trust Building
450 South Third Street
Louisville, Kentucky 40202
Phone: (502) 569-7534
Fax: (502) 569-7555
Counsel for Larue County Water District #1

EXHIBIT A

Letter Supporting Need for New Office Building



August 10, 2020

Kent A. Chandler
Public Service Commission
P.O. Box 615
Frankfort, KY 40602

Dear Mr. Chandler,

The Larue County Water District #1 (District) office building is currently located in an old abandoned service station. The district has for years considered either expansion of the existing office or building a new office. After consideration, the District Board made the decision to build a new office for the following reasons.

1. **Environmental Concerns** – As previously mentioned, the district's current office has perceived concerns with existing underground storage tank issues if excavation commenced. Along with the issue of possible underground storage tanks, the current office backs up to a flowing stream. There has long been concerns of the stream undermining the existing building foundation and construction of a building addition in this area would increase undermining concerns.
2. **Availability of Space** – The current land owned by the district lack of space to construct and meet current planning and zoning issues with stormwater retention, lack of available space limiting drive-thru traffic at the payment window. Not only is the current office located in a bad corner lot it is further complicated by a flowing stream immediately to the rear of the building.
3. **Safety Concerns** - The current office is on the corner and traffic can easily back-up into the state highway. Though COVID-19 was not considered at the time, traffic has become even more of an issue as the office has been closed to incoming customers paying bills. The existing office building does not facilitate ADA compliance issues well.

In summary, the existing building does not meet the needs of the District customers nor the needs of staff. Several sites were identified and researched with cost, planning and zoning issues and the site selected was deemed the best location.

Sincerely,
Cann-Tech, LLC

Larry Cann
Principal

EXHIBIT B

Depreciation Schedule

405-09-0000
 01/01/2019 - 12/31/2019
 Sorted: Department

WATER DISTRICT LARUE COUNTY [0303735]
Depreciation Expense

Federal
 01/01/2019 - 12/31/2019

System No.	S	Description	Date in Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus	Special Allowance	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
DISTRIBUTION STANDPIPES CATEGORY												
16		NEW STANDPIPES	6/1/1982	SL / N/A	40.0000	90,088.00	0.00	0.00	81,695.80	2,252.20	83,948.00	6,140.00
97		DIST STANDPIPE ADDITION	6/30/1995	SL / N/A	50.0000	45,431.00	0.00	0.00	21,359.48	908.62	22,268.10	23,162.90
107		TRANS & DIST	6/30/1995	SL / N/A	50.0000	136,736.00	0.00	0.00	80,493.88	2,734.72	83,228.60	53,507.40
114		DISTRIBUTION STANDPIPE:	6/30/1997	SL / N/A	50.0000	260,815.00	0.00	0.00	112,145.20	5,216.30	117,361.50	143,453.50
138		DISTR. STANDPIPES	6/30/1998	SL / N/A	50.0000	276,849.00	0.00	0.00	113,508.92	5,536.98	119,045.90	157,803.10
162		DISTRIBUTION STANDPIPE:	6/30/2002	SL / N/A	50.0000	324,543.00	0.00	0.00	107,101.44	6,490.86	113,592.30	210,950.70
180		STANDPIPES AND TANKS	6/1/2004	SL / N/A	50.0000	19,963.00	0.00	0.00	5,820.04	399.26	6,219.30	13,743.70
230		STANDPIPES AND TANKS	6/1/2007	SL / N/A	50.0000	251,766.00	0.00	0.00	58,323.28	5,035.32	63,358.60	188,407.40
237		standpipes AND TANKS	2/15/2008	SL / N/A	50.0000	25,193.00	0.00	0.00	5,459.44	503.86	5,963.30	19,229.70
269		WHITE CITY TANK RESTOR.	8/1/2011	SL / N/A	25.0000	69,700.00	0.00	0.00	20,678.00	2,788.00	23,466.00	46,234.00
270		ATTILLA TANK	9/30/2012	SL / N/A	40.0000	360,529.00	0.00	0.00	59,456.92	9,513.23	68,970.15	311,558.85
271		HOWARDSTOWN TANK	9/30/2012	SL / N/A	40.0000	564,898.00	0.00	0.00	88,264.80	14,122.45	102,387.25	462,510.75
Subtotal: DISTRIBUTION STANDPIPES CATEGORY						2,446,511.00	0.00	0.00	754,307.20	55,501.80	809,809.00	1,636,702.00
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: DISTRIBUTION STANDPIPES CATEGORY						2,446,511.00	0.00	0.00	754,307.20	55,501.80	809,809.00	1,636,702.00
HYDRANTS CATEGORY												
7		HYDRANTS	6/1/1965	SL / N/A	5.0000	4,856.00	0.00	0.00	4,856.00	0.00	4,856.00	0.00
19		HYDRANTS	6/1/1982	SL / N/A	20.0000	11,069.00	0.00	0.00	11,069.00	0.00	11,069.00	0.00
76		HYDRANTS	6/1/1992	SL / N/A	20.0000	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
95		HYDRANTS	6/30/1994	SL / N/A	40.0000	2,071.00	0.00	0.00	1,266.12	51.78	1,317.90	753.10
130		HYDRANTS TO = (PSC)	1/1/1997	SL / N/A	40.0000	1,755.00	0.00	0.00	794.52	43.88	838.40	916.60
205		HYDRANTS	10/18/2006	SL / N/A	40.0000	3,284.00	0.00	0.00	951.40	82.10	1,033.50	2,250.50
48		Hydrants	8/1/2017	SL / N/A	40.0000	83,541.00	0.00	0.00	2,958.75	2,088.53	5,047.28	78,493.72
Subtotal: HYDRANTS CATEGORY						107,576.00	0.00	0.00	22,895.79	2,266.29	25,162.08	82,413.92
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: HYDRANTS CATEGORY						107,576.00	0.00	0.00	22,895.79	2,266.29	25,162.08	82,413.92
LAND												
10		LAND	6/1/1980	No Calc /	0.0000	2,287.00	0.00	0.00	0.00	0.00	0.00	2,287.00
11		LAND	6/1/1980	No Calc /	0.0000	3,500.00	0.00	0.00	0.00	0.00	0.00	3,500.00
12		SVC INSTALLATIONS-LAND	6/1/1981	No Calc /	0.0000	954.00	0.00	0.00	0.00	0.00	0.00	954.00
22		LAND NEW SYSTEM	6/1/1982	No Calc /	0.0000	8,093.00	0.00	0.00	0.00	0.00	0.00	8,093.00
26		LAND RIGHTS	6/1/1983	No Calc /	0.0000	492.00	0.00	0.00	0.00	0.00	0.00	492.00
44		LAND RIGHTS	10/1/1988	No Calc /	0.0000	689.00	0.00	0.00	0.00	0.00	0.00	689.00
67		LAND & RIGHTS	6/1/1991	No Calc /	0.0000	500.00	0.00	0.00	0.00	0.00	0.00	500.00
72		LAND RIGHTS	6/1/1992	No Calc /	0.0000	335.00	0.00	0.00	0.00	0.00	0.00	335.00
84		LAND	6/30/1993	No Calc /	0.0000	18.00	0.00	0.00	0.00	0.00	0.00	18.00
111		LAND-S PRICE	4/30/1996	No Calc /	0.0000	509.00	0.00	0.00	0.00	0.00	0.00	509.00
112		LAND-KY RAIL MUSEUM	9/9/1996	No Calc /	0.0000	500.00	0.00	0.00	0.00	0.00	0.00	500.00
144		LAND	6/30/1999	No Calc /	0.0000	1,383.00	0.00	0.00	0.00	0.00	0.00	1,383.00
148		LAND	3/27/2000	No Calc /	0.0000	10,024.00	0.00	0.00	0.00	0.00	0.00	10,024.00
149		LAND - LINCOLN FARM	12/31/2000	No Calc /	0.0000	4,831.00	0.00	0.00	0.00	0.00	0.00	4,831.00
161		LAND-WESTERN LARUE PR	6/30/2002	No Calc /	0.0000	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00

405-99-9999
 01/01/2019 - 12/31/2019
 Sorted: Department

**WATER DISTRICT LARUE COUNTY [0303735]
 Depreciation Expense**

Federal
 01/01/2019 - 12/31/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus	Special Allowance	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
LAND												
228		LAND	6/1/2007	No Calc /	0.0000	8,965.00	0.00	0.00	0.00	0.00	0.00	8,965.00
6		LAND - ATTILLA WATER ST	5/11/2011	No Calc /	0.0000	2,500.00	0.00	0.00	0.00	0.00	0.00	2,500.00
268		LAND - HOWARDSTOWN W/	10/11/2011	No Calc /	0.0000	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00
79		Land - McDowell Road	4/30/2018	No Calc /	0.0000	6,000.00	0.00	0.00	0.00	0.00	0.00	6,000.00
104		Property on Strange Rd for n	12/31/2019	No Calc /	0.0000	234,281.03	0.00	0.00	0.00	0.00	0.00	234,281.03
Subtotal: LAND						300,861.03	0.00	0.00	0.00	0.00	0.00	300,861.03
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: LAND						300,861.03	0.00	0.00	0.00	0.00	0.00	300,861.03
METERS & INSTALLATION CATEGORY												
189		METERS & INSTALLATION	2/24/2005	SL / N/A	30.0000	32,027.00	0.00	0.00	14,772.28	1,067.57	15,839.85	16,187.15
200		METERS	4/7/2005	SL / N/A	10.0000	19,046.00	0.00	0.00	15,713.15	0.00	15,713.15	3,332.85
191		METER & INSTALLATION-KE	5/10/2005	SL / N/A	30.0000	15,298.00	0.00	0.00	6,969.72	509.93	7,479.65	7,818.35
201		METERS	7/12/2005	SL / N/A	10.0000	24,832.00	0.00	0.00	23,530.60	0.00	23,530.60	1,301.40
119		Meters	11/15/2005	SL / N/A	30.0000	5,000.00	0.00	0.00	2,183.68	166.67	2,350.35	2,649.65
199		METER & INSTALLATION	11/15/2005	SL / N/A	30.0000	9,782.00	0.00	0.00	5,237.28	326.07	5,563.35	4,218.65
190		METER & INSTALLATION	12/13/2005	SL / N/A	30.0000	2,665.00	0.00	0.00	1,950.22	88.83	2,039.05	625.95
202		METERS	12/13/2005	SL / N/A	10.0000	14,692.00	0.00	0.00	13,099.77	0.00	13,099.77	1,592.23
217		METERS	6/1/2006	SL / N/A	10.0000	1,572.00	0.00	0.00	1,321.70	0.00	1,321.70	250.30
206		METERS	6/30/2006	SL / N/A	10.0000	24,210.00	0.00	0.00	20,578.50	0.00	20,578.50	3,631.50
227		METER	8/1/2006	SL / N/A	10.0000	6,978.00	0.00	0.00	5,990.85	0.00	5,990.85	987.15
234		METER	6/1/2007	SL / N/A	10.0000	17,930.00	0.00	0.00	16,884.08	0.00	16,884.08	1,045.92
239		METERS	6/30/2008	SL / N/A	10.0000	22,824.00	0.00	0.00	21,660.40	0.00	21,660.40	1,143.60
242		METERS	2/26/2009	SL / N/A	10.0000	13,752.00	0.00	0.00	9,089.80	229.20	9,319.00	4,433.00
243		METERS	2/26/2009	SL / N/A	10.0000	1,120.00	0.00	0.00	814.00	18.67	832.67	287.33
252		METERS	1/11/2010	SL / N/A	10.0000	703.00	0.00	0.00	631.20	70.30	701.50	1.50
255		METERS	9/15/2010	SL / N/A	10.0000	3,840.00	0.00	0.00	3,168.00	384.00	3,552.00	288.00
253		METERS	9/30/2010	SL / N/A	10.0000	8,160.00	0.00	0.00	6,732.00	816.00	7,548.00	612.00
254		METERS	10/27/2010	SL / N/A	10.0000	8,928.00	0.00	0.00	7,292.20	892.80	8,185.00	743.00
251		METERS	11/15/2010	SL / N/A	10.0000	703.00	0.00	0.00	567.20	70.30	637.50	65.50
274		METERS	1/1/2012	SL / N/A	10.0000	66,004.00	0.00	0.00	64,150.70	1,853.30	66,004.00	0.00
278		METERS	1/1/2013	SL / N/A	10.0000	39,580.00	0.00	0.00	23,748.00	3,958.00	27,706.00	11,874.00
289		METERS	12/31/2014	SL / N/A	10.0000	68,075.00	0.00	0.00	27,230.00	6,807.50	34,037.50	34,037.50
27		Meters	7/1/2015	SL / N/A	10.0000	145,917.00	0.00	0.00	51,070.95	14,591.70	65,662.65	80,254.35
33		METERS	1/1/2016	SL / N/A	10.0000	179,192.00	0.00	0.00	53,757.80	17,919.20	71,676.80	107,515.20
66		Meters	7/1/2017	SL / N/A	10.0000	15,450.73	0.00	0.00	2,317.61	1,545.07	3,862.68	11,588.05
102		Meters	2/6/2018	SL / N/A	10.0000	15,850.00	0.00	0.00	1,452.92	1,585.00	3,037.92	12,812.08
101		Meters	7/27/2018	SL / N/A	10.0000	5,072.00	0.00	0.00	211.33	507.20	718.53	4,353.47
103		Meters	12/26/2018	SL / N/A	10.0000	15,938.88	0.00	0.00	0.00	1,593.89	1,593.89	14,344.99
110		Meters	12/31/2019	SL / N/A	10.0000	53,805.78	0.00	0.00	0.00	0.00	0.00	53,805.78
Subtotal: METERS & INSTALLATION CATEGORY						838,947.39	0.00	0.00	402,145.74	55,001.20	457,146.94	381,800.45
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: METERS & INSTALLATION CATEGORY						838,947.39	0.00	0.00	402,145.74	55,001.20	457,146.94	381,800.45

405-99-9999
 01/01/2019 - 12/31/2019
 Sorted: Department

WATER DISTRICT LARUE COUNTY [0303735]
Depreciation Expense

Federal

01/01/2019 - 12/31/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus	Special Allowance	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
OFFICE FURN. & EQUIP. CATEGORY												
99		COPIER	6/30/1995	SL / N/A	10.0000	1,130.00	0.00	0.00	1,130.00	0.00	1,130.00	0.00
165		INTERSPACE PENTIUM 4 C	6/3/2002	SL / N/A	5.0000	995.00	0.00	0.00	995.00	0.00	995.00	0.00
166		SCADAPACK & ACCESSOR	7/9/2002	SL / N/A	10.0000	10,974.00	0.00	0.00	10,971.00	0.00	10,971.00	3.00
171		TELEMETRY	11/1/2003	SL / N/A	7.0000	17,598.00	0.00	0.00	17,598.00	0.00	17,598.00	0.00
184		AUTOMATED SYSTEM	11/9/2004	SL / N/A	5.0000	10,598.00	0.00	0.00	10,598.00	0.00	10,598.00	0.00
177		SOFTWARE	12/28/2004	SL / N/A	5.0000	6,774.00	0.00	0.00	6,774.00	0.00	6,774.00	0.00
194		COMPUTER	4/12/2005	SL / N/A	5.0000	800.00	0.00	0.00	800.00	0.00	800.00	0.00
240		computer systems	10/1/2008	SL / N/A	5.0000	34,873.00	0.00	0.00	34,467.00	0.00	34,467.00	406.00
286		COMPUTER	8/1/2014	SL / N/A	5.0000	8,670.00	0.00	0.00	7,659.00	1,011.00	8,670.00	0.00
77		Server	7/1/2017	SL / N/A	5.0000	13,202.00	0.00	0.00	3,960.60	2,640.40	6,601.00	6,601.00
118		E-Z Reader Software - MS-MI	12/31/2019	SL / N/A	10.0000	6,000.00	0.00	0.00	0.00	0.00	0.00	6,000.00
Subtotal: OFFICE FURN. & EQUIP. CATEGORY						111,614.00	0.00	0.00	94,952.60	3,651.40	98,604.00	13,010.00
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: OFFICE FURN. & EQUIP. CATEGORY						111,614.00	0.00	0.00	94,952.60	3,651.40	98,604.00	13,010.00
PUMPING EQUIPMENT CATEGORY												
40		PUMP	6/1/1987	SL / N/A	10.0000	1,304.00	0.00	0.00	1,304.00	0.00	1,304.00	0.00
61		PUMPING EQUIP	9/1/1990	SL / N/A	10.0000	2,183.00	0.00	0.00	2,183.00	0.00	2,183.00	0.00
113		ELECTRIC PUMPING EQUIP	6/30/1997	SL / N/A	10.0000	171,369.00	0.00	0.00	171,369.00	0.00	171,369.00	0.00
136		REPAIRS ON PUMP	6/30/1998	SL / N/A	10.0000	2,476.00	0.00	0.00	2,476.00	0.00	2,476.00	0.00
223		PUMPING EQUIP	1/10/2006	SL / N/A	10.0000	9,230.00	0.00	0.00	9,230.00	0.00	9,230.00	0.00
287		ELECTRIC PUMPING EQUIP	12/31/2014	SL / N/A	10.0000	11,103.00	0.00	0.00	4,441.20	1,110.30	5,551.50	5,551.50
89		SCADA System	11/16/2018	SL / N/A	10.0000	60,000.00	0.00	0.00	500.00	6,000.00	6,500.00	53,500.00
121		SCADA equipment	12/31/2019	SL / N/A	10.0000	60,255.00	0.00	0.00	0.00	0.00	0.00	60,255.00
Subtotal: PUMPING EQUIPMENT CATEGORY						317,920.00	0.00	0.00	191,503.20	7,110.30	198,613.50	119,306.50
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: PUMPING EQUIPMENT CATEGORY						317,920.00	0.00	0.00	191,503.20	7,110.30	198,613.50	119,306.50
SERVICES CATEGORY												
5		SERVICE INSTALL	6/1/1965	SL / N/A	10.0000	18,513.00	0.00	0.00	18,513.00	0.00	18,513.00	0.00
14		SVC INSTALLATIONS	6/1/1981	SL / N/A	20.0000	385.00	0.00	0.00	385.00	0.00	385.00	0.00
18		SERVICES	6/1/1982	SL / N/A	40.0000	66,778.00	0.00	0.00	63,173.80	1,669.45	64,843.25	1,934.75
21		SERVICES	6/1/1982	SL / N/A	40.0000	38,423.00	0.00	0.00	35,544.32	960.58	36,504.90	1,918.10
25		SERVICES	6/1/1983	SL / N/A	40.0000	7,425.00	0.00	0.00	6,891.52	185.63	7,077.15	347.85
29		SERVICES	6/1/1984	SL / N/A	40.0000	3,921.00	0.00	0.00	3,430.12	98.03	3,528.15	392.85
31		SERVICES BY WISE	6/1/1985	SL / N/A	40.0000	14,850.00	0.00	0.00	12,616.00	371.25	12,987.25	1,862.75
34		SERVICES ADDED	6/1/1986	SL / N/A	20.0000	11,000.00	0.00	0.00	10,679.00	0.00	10,679.00	321.00
37		SERVICES ADDED	6/1/1987	SL / N/A	20.0000	14,167.00	0.00	0.00	13,660.00	0.00	13,660.00	507.00
46		SERVICES ADDED	6/1/1988	SL / N/A	20.0000	9,719.00	0.00	0.00	9,719.00	0.00	9,719.00	0.00
47		SERVICES ADDED	10/1/1989	SL / N/A	20.0000	14,660.00	0.00	0.00	14,660.00	0.00	14,660.00	0.00
57		SERVICES ADDED	6/1/1990	SL / N/A	20.0000	17,350.00	0.00	0.00	17,350.00	0.00	17,350.00	0.00
65		SERVICES ADDED	6/1/1991	SL / N/A	20.0000	10,761.00	0.00	0.00	10,761.00	0.00	10,761.00	0.00
74		SERVICES ADDED	6/1/1992	SL / N/A	20.0000	5,855.00	0.00	0.00	5,855.00	0.00	5,855.00	0.00
75		SERVICES ADDED	6/1/1992	SL / N/A	20.0000	18,644.00	0.00	0.00	18,640.00	0.00	18,640.00	4.00

405-99-9999
 01/01/2019 - 12/31/2019
 Sorted: Department

WATER DISTRICT LARUE COUNTY [0303735]
Depreciation Expense

Federal

01/01/2019 - 12/31/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus	Special Allowance	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
SERVICES CATEGORY												
94		SERVICES	6/30/1994	SL / N/A	40.0000	14,142.00	0.00	0.00	8,670.20	353.55	9,023.75	5,118.25
105		SERVICES	6/30/1995	SL / N/A	30.0000	28,633.00	0.00	0.00	22,420.72	954.43	23,375.15	5,257.85
109		SERVICES	6/30/1996	SL / N/A	30.0000	29,092.00	0.00	0.00	21,834.92	969.73	22,804.65	6,287.35
116		SERVICES	6/30/1997	SL / N/A	30.0000	114,915.00	0.00	0.00	82,704.00	3,830.50	86,534.50	28,380.50
140		SERVICES	6/30/1998	SL / N/A	30.0000	161,302.00	0.00	0.00	112,189.92	5,376.73	117,566.65	43,735.35
145		SERVICES	6/30/1999	SL / N/A	30.0000	35,538.00	0.00	0.00	23,106.40	1,184.60	24,291.00	11,247.00
153		SERVICES	5/4/2000	SL / N/A	30.0000	24,058.00	0.00	0.00	14,970.72	801.93	15,772.65	8,285.35
154		SERVICES	11/9/2000	SL / N/A	30.0000	49,703.00	0.00	0.00	16,190.08	1,656.77	17,846.85	31,856.15
157		SERVICES	6/30/2001	SL / N/A	30.0000	26,582.00	0.00	0.00	15,489.60	885.40	16,375.00	10,187.00
160		SERVICES	6/30/2002	SL / N/A	30.0000	180,643.00	0.00	0.00	79,112.72	6,021.43	85,134.15	95,508.85
204		SERVICE INSTALL	7/10/2006	SL / N/A	20.0000	2,000.00	0.00	0.00	1,250.00	100.00	1,350.00	650.00
232		SERVICE INSTALL	6/1/2007	SL / N/A	20.0000	4,800.00	0.00	0.00	2,780.00	240.00	3,020.00	1,780.00
275		SERVICES ROADBORE	1/1/2012	SL / N/A	10.0000	15,000.00	0.00	0.00	10,500.00	1,500.00	12,000.00	3,000.00
36		SERVICES	1/1/2016	SL / N/A	75.0000	9,868.00	0.00	0.00	394.71	131.57	526.28	9,341.72
39		CLEAN UP WATER LINES	1/1/2016	SL / N/A	75.0000	4,500.00	0.00	0.00	180.00	60.00	240.00	4,260.00
53		Services	1/1/2017	SL / N/A	75.0000	10,507.14	0.00	0.00	280.20	140.10	420.30	10,086.84
100		Services	10/30/2018	SL / N/A	75.0000	10,145.66	0.00	0.00	22.55	135.28	157.83	9,987.83
Subtotal: SERVICES CATEGORY						973,859.80	0.00	0.00	653,974.50	27,826.96	681,801.46	292,258.34
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: SERVICES CATEGORY						973,859.80	0.00	0.00	653,974.50	27,826.96	681,801.46	292,258.34
STRUCTURES & IMPROVEMENTS CATEGORY												
1		PUMPING PLANT	6/1/1965	SL / N/A	5.0000	4,475.00	0.00	0.00	4,475.00	0.00	4,475.00	0.00
8		OFF & MAINT BLDG	6/1/1978	SL / N/A	25.0000	10,000.00	0.00	0.00	9,917.00	0.00	9,917.00	83.00
15		PUMPING PLANT	6/1/1982	SL / N/A	40.0000	60,590.00	0.00	0.00	50,016.00	1,514.75	51,530.75	9,059.25
45		OFFICE BLD IMPROVEMEN	10/1/1988	SL / N/A	10.0000	1,376.00	0.00	0.00	1,376.00	0.00	1,376.00	0.00
73		STRUCTURES & IMPROVEM	6/1/1992	SL / N/A	25.0000	135.00	0.00	0.00	127.05	0.00	127.05	7.95
91		BUILDING	6/30/1994	SL / N/A	40.0000	40,388.00	0.00	0.00	24,743.80	1,009.70	25,753.50	14,634.50
92		BUILDING IMPROVEMENTS	6/30/1994	SL / N/A	40.0000	5,043.00	0.00	0.00	3,087.32	126.08	3,213.40	1,829.60
98		OFFICE BLDG IMPROVEME	6/30/1995	SL / N/A	50.0000	418.00	0.00	0.00	189.44	8.36	197.80	220.20
132		STRUCTURE TO = (PSC)	1/1/1997	SL / N/A	40.0000	9,263.00	0.00	0.00	4,918.32	231.58	5,149.90	4,113.10
170		ROOF REPAIR - IMPROVEM	9/10/2003	SL / N/A	15.0000	11,749.00	0.00	0.00	11,745.94	0.00	11,745.94	3.06
225		IMPROVEMENT TO EXISTIN	6/1/2006	SL / N/A	20.0000	40,057.00	0.00	0.00	25,203.40	2,002.85	27,206.25	12,850.75
229		IMPROVEMENT TO EXISTIN	6/1/2007	SL / N/A	20.0000	37,294.00	0.00	0.00	21,601.80	1,864.70	23,466.50	13,827.50
236		road bore at elementary	6/1/2008	SL / N/A	20.0000	12,843.00	0.00	0.00	6,795.60	642.15	7,437.75	5,405.25
248		MAINTENANCE BUILDING E	2/28/2010	SL / N/A	10.0000	1,380.00	0.00	0.00	1,219.00	138.00	1,357.00	23.00
249		BUFFALO WATER TOWER E	7/2/2010	SL / N/A	10.0000	10,449.00	0.00	0.00	8,882.60	1,044.90	9,927.50	521.50
273		FENCE	9/30/2012	SL / N/A	10.0000	7,998.00	0.00	0.00	4,999.20	799.80	5,799.00	2,199.00
284		ROOF REPAIR - IMPROVEM	9/1/2014	SL / N/A	20.0000	9,390.00	0.00	0.00	2,035.00	469.50	2,504.50	6,885.50
285		FURNACE	11/1/2014	SL / N/A	10.0000	6,500.00	0.00	0.00	2,708.00	650.00	3,358.00	3,142.00
23		FENCE	8/18/2015	SL / N/A	10.0000	2,154.85	0.00	0.00	718.30	215.49	933.79	1,221.06
20		KING'S HILL PUMP HOUSE	8/11/2016	SL / N/A	20.0000	8,800.00	0.00	0.00	1,063.33	440.00	1,503.33	7,296.67
87		building improvements	7/27/2018	SL / N/A	25.0000	5,188.00	0.00	0.00	86.47	207.52	293.99	4,894.01
Subtotal: STRUCTURES & IMPROVEMENTS CATEGORY						285,490.85	0.00	0.00	185,908.57	11,365.36	197,273.95	88,216.90

405-99-9999
 01/01/2019 - 12/31/2019
 Sorted: Department

WATER DISTRICT LARUE COUNTY [0303735]
Depreciation Expense

Federal
 01/01/2019 - 12/31/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Bases	Sec. 179/ Bonus	Special Allowance	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: STRUCTURES & IMPROVEMENTS CATEGORY						285,490.85	0.00	0.00	185,908.57	11,365.38	197,273.95	88,216.90
TOOLS & SHOP EQUIP. CATEGORY												
186		JOHN DEERE TRACTOR & E	5/12/2004	SL / N/A	5.0000	23,743.00	0.00	0.00	23,743.00	0.00	23,743.00	0.00
174		TRAILER	6/11/2004	SL / N/A	10.0000	3,977.00	0.00	0.00	3,977.00	0.00	3,977.00	0.00
175		PIPE WAGON	6/17/2004	SL / N/A	10.0000	1,287.00	0.00	0.00	1,244.00	0.00	1,244.00	43.00
187		2004 IHI FROM COMPACT E	6/21/2004	SL / N/A	5.0000	35,350.00	0.00	0.00	35,350.00	0.00	35,350.00	0.00
247		GENERATOR	2/6/2009	SL / N/A	5.0000	1,266.00	0.00	0.00	1,264.00	0.00	1,264.00	2.00
256		LAND TILLER	7/29/2010	SL / N/A	5.0000	668.00	0.00	0.00	668.00	0.00	668.00	0.00
263		LAWN MOWER	4/21/2011	SL / N/A	5.0000	1,624.00	0.00	0.00	1,624.00	0.00	1,624.00	0.00
264		COMPUTER (TELEMETRY)	5/2/2011	SL / N/A	5.0000	2,812.00	0.00	0.00	2,810.87	0.00	2,810.87	1.13
282		GENERATOR	3/26/2013	SL / N/A	5.0000	18,788.00	0.00	0.00	18,788.00	0.00	18,788.00	0.00
281		SURFACE LOCATOR	4/10/2013	SL / N/A	5.0000	5,565.00	0.00	0.00	5,565.00	0.00	5,565.00	0.00
Subtotal: TOOLS & SHOP EQUIP. CATEGORY						95,080.00	0.00	0.00	95,033.87	0.00	95,033.87	48.13
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: TOOLS & SHOP EQUIP. CATEGORY						95,080.00	0.00	0.00	95,033.87	0.00	95,033.87	48.13
TRANS & DIST. MAINS CATEGORY												
2		PUMP HOUSE	6/1/1965	SL / N/A	40.0000	4,475.00	0.00	0.00	4,303.00	0.00	4,303.00	172.00
3		DIST RES & PIPE	6/1/1965	SL / N/A	50.0000	26,611.00	0.00	0.00	26,611.00	0.00	26,611.00	0.00
4		TRANS & DIST MAINS	6/1/1965	SL / N/A	50.0000	126,166.00	0.00	0.00	126,166.00	0.00	126,166.00	0.00
17		TRANSMISSION LINES	6/1/1982	SL / N/A	40.0000	544,004.00	0.00	0.00	476,600.40	13,600.10	490,200.50	53,803.50
24		TRANSMISSION LINES	6/1/1983	SL / N/A	40.0000	28,822.00	0.00	0.00	16,566.20	720.55	17,286.75	11,535.25
28		TRANSMISSION LINES	6/1/1984	SL / N/A	40.0000	6,829.00	0.00	0.00	5,974.92	170.73	6,145.65	683.35
32		5190' NEW LINES	6/1/1985	SL / N/A	40.0000	6,144.00	0.00	0.00	5,231.40	153.60	5,385.00	759.00
35		DISTRIBUTION MAINS	6/1/1986	SL / N/A	40.0000	40,733.00	0.00	0.00	32,580.32	1,018.33	33,598.65	7,134.35
38		EXPANSION	6/1/1987	SL / N/A	40.0000	3,092.00	0.00	0.00	2,396.20	77.30	2,473.50	618.50
41		MAINS	6/1/1987	SL / N/A	40.0000	23,637.00	0.00	0.00	18,302.72	590.93	18,893.65	4,743.35
42		CLIFORD LINE	1/1/1988	SL / N/A	20.0000	239.00	0.00	0.00	239.00	0.00	239.00	0.00
43		J W SKAGGS LINE	10/1/1988	SL / N/A	20.0000	250.00	0.00	0.00	250.00	0.00	250.00	0.00
49		MEERS BRIDGE SYS	5/1/1989	SL / N/A	40.0000	33,000.00	0.00	0.00	23,681.00	825.00	24,506.00	8,494.00
51		LINE 210 LAKE ROAD	5/1/1989	SL / N/A	40.0000	8,723.00	0.00	0.00	6,540.32	218.08	6,758.40	1,964.60
52		31E BRIDGE	10/1/1989	SL / N/A	40.0000	10,894.00	0.00	0.00	8,162.40	272.35	8,434.75	2,459.25
50		FIRE STATION BRIDGE	11/1/1989	SL / N/A	40.0000	24,247.00	0.00	0.00	17,575.72	606.18	18,181.90	6,065.10
56		BEAVER CREEK PROJ	6/1/1990	SL / N/A	40.0000	16,870.00	0.00	0.00	12,236.00	421.75	12,657.75	4,212.25
62		PLOUVIER RD PROJ	6/1/1990	SL / N/A	40.0000	7,209.00	0.00	0.00	5,221.92	180.23	5,402.15	1,806.85
55		PAR 1 PROJECT	9/1/1990	SL / N/A	40.0000	10,942.00	0.00	0.00	7,941.20	273.55	8,214.75	2,727.25
60		31E BRIDGE AREAS	9/1/1990	SL / N/A	40.0000	22,626.00	0.00	0.00	16,411.60	565.65	16,977.25	5,648.75
63		LYONS STATION	6/1/1991	SL / N/A	40.0000	442,209.00	0.00	0.00	302,114.92	11,055.23	313,170.15	129,038.85
64		TRANS	6/1/1991	SL / N/A	40.0000	1,299.00	0.00	0.00	899.92	32.48	932.40	366.60
69		ROANOKE	6/1/1991	SL / N/A	40.0000	20,099.00	0.00	0.00	13,733.92	502.48	14,236.40	5,862.60
70		ADJ TO G/L	6/1/1991	SL / N/A	20.0000	902.00	0.00	0.00	902.00	0.00	902.00	0.00
71		CAPITALIZED INTER	6/1/1991	SL / N/A	40.0000	6,848.00	0.00	0.00	4,618.80	171.20	4,790.00	2,058.00
80		ATHERTONVILLE	6/1/1992	SL / N/A	40.0000	35,835.00	0.00	0.00	23,817.52	695.88	24,713.40	11,121.60
81		SALEM CHURCH	6/1/1992	SL / N/A	40.0000	16,503.00	0.00	0.00	10,975.32	412.58	11,387.90	5,115.10
82		BAUMGARDNER	6/1/1992	SL / N/A	40.0000	2,988.00	0.00	0.00	1,991.80	74.70	2,066.50	921.50

405-99-9999
 01/01/2019 - 12/31/2019
 Sorted: Department

WATER DISTRICT LARUE COUNTY [0303735]
Depreciation Expense

Federal

01/01/2019 - 12/31/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus	Special Allowance	Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
TRANS & DIST. MAINS CATEGORY												
83		CAPITALIZED INT	6/1/1992	SL / N/A	40.0000	11,222.00	0.00	0.00	7,466.20	280.55	7,746.75	3,475.25
85		DIST STANDPIPES	6/30/1993	SL / N/A	40.0000	180.00	0.00	0.00	127.00	4.50	131.50	48.50
86		TRAN & DIST	6/30/1993	SL / N/A	40.0000	1,989.00	0.00	0.00	1,297.92	49.73	1,347.65	641.35
90		TRANSMISSION & DISTRIBL	11/30/1993	SL / N/A	40.0000	154,405.00	0.00	0.00	96,822.52	3,860.13	100,682.65	53,722.35
93		TRANS & DIST	6/30/1994	SL / N/A	40.0000	14,722.00	0.00	0.00	9,016.20	368.05	9,384.25	5,337.75
96		TRANS & DIST	6/30/1994	SL / N/A	50.0000	865,537.00	0.00	0.00	426,281.96	17,310.74	443,592.70	421,944.30
106		TRANS & DIST	6/30/1995	SL / N/A	50.0000	45,611.00	0.00	0.00	21,432.88	912.22	22,345.10	23,265.90
108		TRANS & DIST	6/30/1996	SL / N/A	50.0000	12,185.00	0.00	0.00	5,468.80	243.70	5,732.50	6,452.50
115		TRANS AND DISTRIBUTION	6/30/1997	SL / N/A	50.0000	742,333.00	0.00	0.00	320,819.84	14,846.66	335,666.50	408,666.70
139		TRANS AND DIST.	6/30/1998	SL / N/A	50.0000	792,175.00	0.00	0.00	324,800.00	15,843.50	340,643.50	451,531.50
143		TRANS AND DIST.	6/30/1999	SL / N/A	50.0000	22,788.00	0.00	0.00	8,891.04	455.76	9,346.80	13,441.20
151		TRANS AND DIST	11/28/2000	SL / N/A	50.0000	101,749.00	0.00	0.00	36,799.92	2,034.98	38,834.90	62,914.10
150		TRANS AND DIST	12/19/2000	SL / N/A	50.0000	6,190.00	0.00	0.00	2,229.20	123.80	2,353.00	3,837.00
152		TRANS AND DIST	12/31/2000	SL / N/A	50.0000	67,394.00	0.00	0.00	24,262.52	1,347.88	25,610.40	41,783.60
156		TRANSMISSION & DISTRIBL	6/30/2001	SL / N/A	50.0000	411,225.00	0.00	0.00	143,746.00	8,224.50	151,970.50	259,254.50
163		TRANSMISSION & DISTRIBL	6/30/2002	SL / N/A	50.0000	2,597,600.00	0.00	0.00	865,130.00	51,952.00	917,082.00	1,680,518.00
167		TRANSMISSION & DISTRIBL	6/30/2003	SL / N/A	50.0000	347,106.00	0.00	0.00	107,601.48	6,942.12	114,543.60	232,562.40
188		TRANSMISSION & DISTRIBL	5/11/2004	SL / N/A	30.0000	73,990.00	0.00	0.00	36,169.32	2,466.33	38,635.65	35,354.35
179		TRANSMISSION & DISTRIBL	6/1/2004	SL / N/A	50.0000	64,663.00	0.00	0.00	18,864.04	1,293.26	20,157.30	44,505.70
182		TRANSMISSION & DISTRIBL	6/15/2004	SL / N/A	50.0000	39,963.00	0.00	0.00	11,587.04	799.26	12,386.30	27,576.70
181		TRANSMISSION & DISTRIBL	11/16/2004	SL / N/A	50.0000	19,456.00	0.00	0.00	5,478.48	389.12	5,867.60	13,588.40
185		TRANSMISSION & DISTRIBL	11/16/2004	SL / N/A	50.0000	254,793.00	0.00	0.00	71,788.44	5,095.86	76,884.30	177,928.70
183		TRANSMISSION & DISTRIBL	12/14/2004	SL / N/A	50.0000	236,218.00	0.00	0.00	66,531.44	4,724.36	71,255.80	164,962.20
195		TRANSMISSION & DISTRIBL	4/7/2005	SL / N/A	50.0000	24,180.00	0.00	0.00	6,653.40	483.60	7,137.00	17,043.00
197		TRANSMISSION & DISTRIBL	7/18/2005	SL / N/A	50.0000	20,976.00	0.00	0.00	5,633.08	419.52	6,052.60	14,923.40
207		TRANSMISSION & DISTRIBL	1/10/2006	SL / N/A	50.0000	4,000.00	0.00	0.00	1,040.00	80.00	1,120.00	2,880.00
208		TRANSMISSION & DISTRIBL	1/10/2006	SL / N/A	50.0000	45,189.00	0.00	0.00	11,751.12	903.78	12,654.90	32,534.10
209		TRANSMISSION & DISTRIBL	1/10/2006	SL / N/A	50.0000	6,335.00	0.00	0.00	1,649.80	126.70	1,776.50	4,558.50
210		TRANSMISSION & DISTRIBL	2/14/2006	SL / N/A	50.0000	49,778.00	0.00	0.00	12,863.24	995.56	13,858.80	35,919.20
211		TRANSMISSION & DISTRIBL	2/14/2006	SL / N/A	50.0000	14,537.00	0.00	0.00	3,757.96	290.74	4,048.70	10,488.30
212		TRANSMISSION & DISTRIBL	3/14/2006	SL / N/A	50.0000	104,410.00	0.00	0.00	26,796.80	2,088.20	28,885.00	75,525.00
213		TRANSMISSION & DISTRIBL	3/14/2006	SL / N/A	50.0000	22,260.00	0.00	0.00	5,711.80	445.20	6,157.00	16,103.00
214		TRANSMISSION & DISTRIBL	4/11/2006	SL / N/A	50.0000	110,239.00	0.00	0.00	28,113.12	2,204.78	30,317.90	79,921.10
215		TRANSMISSION & DISTRIBL	5/9/2006	SL / N/A	50.0000	14,292.00	0.00	0.00	3,622.36	285.84	3,908.20	10,383.80
216		TRANSMISSION & DISTRIBL	6/1/2006	SL / N/A	50.0000	21,549.00	0.00	0.00	5,422.92	430.98	5,853.90	15,695.10
224		TRANSMISSION & DISTRIBL	6/1/2006	SL / N/A	30.0000	87,254.00	0.00	0.00	36,593.88	2,908.47	39,502.35	47,751.65
226		TRANSMISSION & DISTRIBL	8/1/2006	SL / N/A	30.0000	46,421.00	0.00	0.00	18,565.48	1,547.37	20,112.85	26,308.15
231		TRANSMISSION & DISTRIBL	6/1/2007	SL / N/A	50.0000	40,144.00	0.00	0.00	9,300.52	802.88	10,103.40	30,040.60
233		TRANSMISSION & DISTRIBL	6/1/2007	SL / N/A	30.0000	25,582.00	0.00	0.00	8,879.92	852.73	10,732.65	14,849.35
238		TRANSMISSION & DISTRIBL	2/28/2008	SL / N/A	30.0000	24,746.00	0.00	0.00	8,937.48	824.87	9,762.35	14,983.65
241		TRANSMISSION & DISTRIBL	3/6/2009	SL / N/A	30.0000	14,358.00	0.00	0.00	4,708.40	478.60	5,187.00	9,171.00
244		TRANSMISSION & DISTRIBL	7/7/2009	SL / N/A	50.0000	1,268.00	0.00	0.00	239.44	25.36	264.80	1,003.20
245		TRANSMISSION & DISTRIBL	7/22/2009	SL / N/A	50.0000	2,738.00	0.00	0.00	517.04	54.76	571.80	2,166.20
246		TRANSMISSION & DISTRIBL	12/28/2009	SL / N/A	50.0000	1,144.00	0.00	0.00	206.52	22.88	229.40	914.60
250		TRANSMISSION & DISTRIBL	4/14/2010	SL / N/A	30.0000	18,196.00	0.00	0.00	5,309.12	606.53	5,915.65	12,280.35
262		TRANSMISSION & DISTRIBL	5/11/2011	SL / N/A	30.0000	21,788.00	0.00	0.00	5,567.08	726.27	6,293.35	15,494.65

405-99-9999
 01/01/2019 - 12/31/2019
 Sorted: Department

**WATER DISTRICT LARUE COUNTY [0303735]
 Depreciation Expense**

Federal
 01/01/2019 - 12/31/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus	Special Allowance	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
TRANS & DIST. MAINS CATEGORY												
272		TRANSMISSION & DISTRIBL	1/1/2012	SL / N/A	50.0000	340,643.00	0.00	0.00	47,690.44	6,812.86	54,503.30	286,139.70
277		TRANSMISSION & DISTRIBL	1/1/2013	SL / N/A	50.0000	65,551.00	0.00	0.00	7,866.08	1,311.02	9,177.10	56,373.90
288		TRANSMISSION & DISTRIBL	12/31/2014	SL / N/A	50.0000	92,110.00	0.00	0.00	7,368.80	1,842.20	9,211.00	82,899.00
30		TRANSMISSION & DISTRIBL	7/23/2015	SL / N/A	50.0000	19,621.00	0.00	0.00	1,340.77	392.42	1,733.19	17,887.81
117		extensions	12/31/2019	SL / N/A	50.0000	22,715.20	0.00	0.00	0.00	0.00	0.00	22,715.20
Subtotal: TRANS & DIST. MAINS CATEGORY						9,617,714.20	0.00	0.00	4,061,764.13	200,372.01	4,262,136.14	5,355,578.06
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: TRANS & DIST. MAINS CATEGORY						9,617,714.20	0.00	0.00	4,061,764.13	200,372.01	4,262,136.14	5,355,578.06
TRANSPORTATION CATEGORY												
78		TRANS EQUIP	6/1/1992	SL / N/A	5.0000	10,328.00	0.00	0.00	10,328.00	0.00	10,328.00	0.00
135		TRANS EQUIP TO = (PSC)	1/1/1997	No Calc /	0.0000	-2,356.00	0.00	0.00	0.00	0.00	0.00	-2,356.00
142		TRAILER	6/30/1998	SL / N/A	10.0000	507.00	0.00	0.00	507.00	0.00	507.00	0.00
147		TRANS EQUIPMENT	6/30/1998	SL / N/A	10.0000	2,495.00	0.00	0.00	2,495.00	0.00	2,495.00	0.00
172		F-350 DUALLY	4/14/2004	SL / N/A	7.0000	28,689.00	0.00	0.00	28,689.00	0.00	28,689.00	0.00
235		2007 FORD TRUCK	6/1/2007	SL / N/A	7.0000	12,429.00	0.00	0.00	12,429.00	0.00	12,429.00	0.00
276		2012 CHEVY TRUCK	4/27/2012	SL / N/A	5.0000	16,594.00	0.00	0.00	16,594.00	0.00	16,594.00	0.00
279		2012 CHEVY TRUCK	1/15/2013	SL / N/A	5.0000	20,584.00	0.00	0.00	20,584.00	0.00	20,584.00	0.00
280		2013 CHEVY TRUCK	10/23/2013	SL / N/A	5.0000	18,196.00	0.00	0.00	18,196.00	0.00	18,196.00	0.00
283		2014 CHEVY TRUCK	4/24/2014	SL / N/A	5.0000	22,466.00	0.00	0.00	20,967.80	1,497.73	22,465.53	0.47
58		Chevrolet Silverado 2017 - 21	1/1/2017	SL / N/A	5.0000	23,621.00	0.00	0.00	9,448.40	4,724.20	14,172.60	9,448.40
59		Chevrolet Silverado 2017 - 21	1/1/2017	SL / N/A	5.0000	23,621.00	0.00	0.00	9,448.40	4,724.20	14,172.60	9,448.40
54		2017 Dodge Ram 3500	7/1/2017	SL / N/A	5.0000	52,260.00	0.00	0.00	15,678.00	10,452.00	26,130.00	26,130.00
120		2016 Ford truck	12/31/2019	SL / N/A	5.0000	21,000.00	0.00	0.00	0.00	0.00	0.00	21,000.00
Subtotal: TRANSPORTATION CATEGORY						250,434.00	0.00	0.00	165,364.60	21,398.13	186,762.73	63,671.27
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: TRANSPORTATION CATEGORY						250,434.00	0.00	0.00	165,364.60	21,398.13	186,762.73	63,671.27
Unassigned												
88				/ N/A	0.0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal: Unassigned						0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: Unassigned						0.00	0.00	0.00	0.00	0.00	0.00	0.00
WATER TREATMENT EQUIP. CATEGORY												
68		WATER TREAT EQUIP	6/1/1991	SL / N/A	5.0000	300.00	0.00	0.00	300.00	0.00	300.00	0.00
Subtotal: WATER TREATMENT EQUIP. CATEGORY						300.00	0.00	0.00	300.00	0.00	300.00	0.00
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: WATER TREATMENT EQUIP. CATEGORY						300.00	0.00	0.00	300.00	0.00	300.00	0.00

405-99-9999
 01/01/2019 - 12/31/2019
 Sorted: Department

WATER DISTRICT LARUE COUNTY [0303735]
Depreciation Expense

Federal

01/01/2019 - 12/31/2019

System No.	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Sec. 179/ Bonus	Special Allowance	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation	Net Book Value
Subtotal:						15,346,308.27	0.00	0.00	6,628,150.20	384,293.47	7,012,443.67	8,333,864.60
Less dispositions and exchanges:						0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals:						15,346,308.27	0.00	0.00	6,628,150.20	384,293.47	7,012,443.67	8,333,864.60

EXHIBIT C

Amortization Schedules

LARUE COUNTY WATER DISTRICT NO. 1SCHEDULE I - PRINCIPAL AND INTEREST REQUIREMENTSDECEMBER 31, 2019

	2012 SERIES A BOND PAYABLE		2012 SERIES F NOTE PAYABLE	
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2020	4,000	6,133	99,583	81,786
2021	4,000	6,023	100,000	77,662
2022	4,500	5,912	104,583	73,362
2023	4,500	5,789	109,583	70,188
2024	4,500	5,665	114,583	66,857
2025	5,000	5,541	119,583	63,362
2026	5,000	5,404	124,583	58,340
2027	5,000	5,266	129,583	52,983
2028	5,500	5,129	139,167	47,411
2029	5,500	4,978	107,917	41,427
2030	5,500	4,826	114,167	36,786
2031	6,000	4,675	119,583	31,877
2032	6,000	4,428	120,000	26,735
2033	6,000	4,345	124,583	22,537
2034	6,500	4,180	129,583	18,127
2035	6,500	4,001	134,583	13,378
2036	7,000	3,823	89,167	8,278
2037	7,000	3,630	39,167	4,792
2038	7,500	3,438	39,586	3,255
2039	7,500	3,231	40,000	1,701
2040	7,500	3,025	3,333	131
2041	8,000	2,819		
2042	8,000	2,599		
2043	8,500	2,379		
2044	9,000	2,145		
2045	9,000	1,898		
2046	9,500	1,650		
2047	9,500	1,389		
2048	10,000	1,128		
2049	10,500	853		
2050	10,500	564		
2051	10,000	275		
	<u>\$ 223,000</u>	<u>\$ 117,141</u>	<u>\$ 2,102,917</u>	<u>\$ 800,975</u>

EXHIBIT D

General Ledger

(due to the size of the file, the General Ledger is being filed separately)

EXHIBIT E

Adjusted Trial Balance

Client:
Engagement:
Period Ending: 1/0/1900
Trial Balance:
Workpaper:

Account	Description	UNADJ 12/31/2019	JE Ref #	AJE	FINAL 12/31/2019
Group : [1000] Cash and cash equivalents					
Subgroup : None					
1320	Cash-Revenue	149,795.91		0.00	149,795.91
1325	LaRue County 2020 Project	21,866.70		(21,866.70)	0.00
			AJE - 18	(21,866.70)	
1341	Cash-Construction & Tapp	48,211.12		0.00	48,211.12
1361	Cash-Escrow	137,603.73		0.00	137,603.73
1381	Cash-Operations	(9,967.24)		0.00	(9,967.24)
Subtotal : None		<u>347,510.22</u>		<u>(21,866.70)</u>	<u>325,643.52</u>
Total [1000] Cash and cash equivalents		<u>347,510.22</u>		<u>(21,866.70)</u>	<u>325,643.52</u>
Group : [2000] Unrestricted investments					
Subgroup : None					
1335	certificate of deposit	211,894.60		0.00	211,894.60
Subtotal : None		<u>211,894.60</u>		<u>0.00</u>	<u>211,894.60</u>
Total [2000] Unrestricted investments		<u>211,894.60</u>		<u>0.00</u>	<u>211,894.60</u>
Group : [3000] Accounts receivable, net					
Subgroup : None					
1411	Account Receivable	78,699.25		34,736.52	113,435.77
			AJE - 1	34,736.52	
1412	Allowance for Doubtful Account	(10,500.00)		0.00	(10,500.00)
Subtotal : None		<u>68,199.25</u>		<u>34,736.52</u>	<u>102,935.77</u>
Total [3000] Accounts receivable, net		<u>68,199.25</u>		<u>34,736.52</u>	<u>102,935.77</u>
Group : [4000] Unbilled receivables					
Subgroup : None					
1415	Unbilled receivables	55,793.69		6,213.28	62,006.97
			AJE - 3	6,213.28	
Subtotal : None		<u>55,793.69</u>		<u>6,213.28</u>	<u>62,006.97</u>
Total [4000] Unbilled receivables		<u>55,793.69</u>		<u>6,213.28</u>	<u>62,006.97</u>
Group : [5000] Prepaid loan payment					
Subgroup : None					
1725	PREPAID LOAN	14,531.87		0.00	14,531.87
Subtotal : None		<u>14,531.87</u>		<u>0.00</u>	<u>14,531.87</u>
Total [5000] Prepaid loan payment		<u>14,531.87</u>		<u>0.00</u>	<u>14,531.87</u>
Group : [6000] Prepaid insurance					
Subgroup : None					
1745	Prepaid Expenses	17,506.12		6,219.00	23,725.12
			AJE - 23	6,219.00	
Subtotal : None		<u>17,506.12</u>		<u>6,219.00</u>	<u>23,725.12</u>
Total [6000] Prepaid insurance		<u>17,506.12</u>		<u>6,219.00</u>	<u>23,725.12</u>
Group : [7000] Materials and supplies					
Subgroup : None					
1510	Inventory	39,876.90		(17,964.90)	21,912.00
			AJE - 8	(17,964.90)	
Subtotal : None		<u>39,876.90</u>		<u>(17,964.90)</u>	<u>21,912.00</u>
Total [7000] Materials and supplies		<u>39,876.90</u>		<u>(17,964.90)</u>	<u>21,912.00</u>
Group : [8000] Restricted cash and cash equivalents					
Subgroup : None					
1330	Cash-Sinking Fund	135,123.33		0.00	135,123.33
1351	Cash-Reserve & Depreciation	143,695.79		0.00	143,695.79
Subtotal : None		<u>278,819.12</u>		<u>0.00</u>	<u>278,819.12</u>
Total [8000] Restricted cash and cash equivalents		<u>278,819.12</u>		<u>0.00</u>	<u>278,819.12</u>
Group : [8001] Resticted investments					
Subgroup : None					
1382	R&D Certificate of Deposit	980,004.75		0.00	980,004.75
Subtotal : None		<u>980,004.75</u>		<u>0.00</u>	<u>980,004.75</u>
Total [8001] Resticted investments		<u>980,004.75</u>		<u>0.00</u>	<u>980,004.75</u>
Group : [8100] Deferred Outflows					

Subgroup : None				
1950	DEFERRED OUTFLOW	153,230.05	(49,644.00)	103,586.05
			AJE - 20	
			(49,644.00)	
Subtotal : None		<u>153,230.05</u>	<u>(49,644.00)</u>	<u>103,586.05</u>
Total [8100] Deferred Outflows		<u>153,230.05</u>	<u>(49,644.00)</u>	<u>103,586.05</u>
Group : [8101] Deferred Outflows- OPEB				
Subgroup : None				
1951	DEFERRED OUTFLOWS- OPEB	43,324.00	4,802.00	48,126.00
			AJE - 22	
			4,802.00	
Subtotal : None		<u>43,324.00</u>	<u>4,802.00</u>	<u>48,126.00</u>
Total [8101] Deferred Outflows- OPEB		<u>43,324.00</u>	<u>4,802.00</u>	<u>48,126.00</u>
Group : [8005] Regulatory asset				
Subgroup : None				
1900	REGULATORY ASSET	698,823.00	26,246.00	725,069.00
			AJE - 20	
			26,246.00	
Subtotal : None		<u>698,823.00</u>	<u>26,246.00</u>	<u>725,069.00</u>
Total [8005] Regulatory asset		<u>698,823.00</u>	<u>26,246.00</u>	<u>725,069.00</u>
Group : [8006] Regulatory Asset- OPEB				
Subgroup : None				
1901	REGULATORY ASSET- OPEB	237,589.00	(10,107.00)	227,482.00
			AJE - 22	
			(10,107.00)	
Subtotal : None		<u>237,589.00</u>	<u>(10,107.00)</u>	<u>227,482.00</u>
Total [8006] Regulatory Asset- OPEB		<u>237,589.00</u>	<u>(10,107.00)</u>	<u>227,482.00</u>
Group : [8002] Non-depreciable capital assets				
Subgroup : None				
1013	Land	300,860.70	0.00	300,860.70
Subtotal : None		<u>300,860.70</u>	<u>0.00</u>	<u>300,860.70</u>
Total [8002] Non-depreciable capital assets		<u>300,860.70</u>	<u>0.00</u>	<u>300,860.70</u>
Group : [8003] Depreciable capital assets, net of accumulated depreciation				
Subgroup : None				
1014	Structures & Improvements	291,565.28	(6,073.76)	285,491.52
			AJE - 9	
			(6,073.76)	
1015	Electric Pumping Equipment	257,664.62	60,255.00	317,919.62
			AJE - 16	
			60,255.00	
1016	Water Treatment Equipment	300.00	0.00	300.00
1017	Standpipes & Tanks	2,446,511.31	0.00	2,446,511.31
1018	Transmission & Distribution	9,595,000.35	22,715.20	9,617,715.55
			AJE - 11	
			22,715.20	
1019	Services (Meter to House)	1,007,188.68	(33,328.88)	973,859.80
			AJE - 10	
			(33,328.88)	
1020	Meters & Installation	800,018.81	38,928.58	838,947.39
			AJE - 8	
			17,964.90	
			AJE - 10	
			33,328.88	
			AJE - 11	
			(22,715.20)	
			AJE - 12	
			10,350.00	
1021	Hydrants	107,576.17	0.00	107,576.17
1022	Furniture & Fixtures	105,613.63	6,000.00	111,613.63
			AJE - 14	
			6,000.00	
1023	Transportation Equipment	229,433.22	21,000.00	250,433.22
			AJE - 13	
			21,000.00	
1024	Tool & Shop Equipment	95,079.71	0.00	95,079.71
1060	Accumulated Depreciation	(6,628,150.20)	(384,293.47)	(7,012,443.67)
			AJE - 15	
			(384,293.47)	
Subtotal : None		<u>8,307,801.58</u>	<u>(274,797.33)</u>	<u>8,033,004.25</u>
Total [8003] Depreciable capital assets, net of accumulated depreciation		<u>8,307,801.58</u>	<u>(274,797.33)</u>	<u>8,033,004.25</u>
Group : [8500] Accounts payable				
Subgroup : None				
2310	Accounts Payable	(28,973.70)	0.00	(28,973.70)
Subtotal : None		<u>(28,973.70)</u>	<u>0.00</u>	<u>(28,973.70)</u>
Total [8500] Accounts payable		<u>(28,973.70)</u>	<u>0.00</u>	<u>(28,973.70)</u>
Group : [8510] Payroll and other taxes payable				
Subgroup : None				
2360	Payroll Taxes Payable	(39,430.80)	19,221.00	(20,209.80)
			AJE - 19	
			19,221.00	
2365	Sales Tax Payable	(197.78)	0.00	(197.78)
2380	Accrued School Tax	(3,489.38)	0.00	(3,489.38)
Subtotal : None		<u>(43,117.96)</u>	<u>19,221.00</u>	<u>(23,896.96)</u>
Total [8510] Payroll and other taxes payable		<u>(43,117.96)</u>	<u>19,221.00</u>	<u>(23,896.96)</u>

Group : [8520] Accrued vacation			
Subgroup : None			
2362 Accrued Vacation Payable	(44,233.58)	(7,608.00)	(51,841.58)
		AJE - 24 (7,608.00)	
Subtotal : None	<u>(44,233.58)</u>	<u>(7,608.00)</u>	<u>(51,841.58)</u>
Total [8520] Accrued vacation	<u>(44,233.58)</u>	<u>(7,608.00)</u>	<u>(51,841.58)</u>
Group : [8530] Accrued interest			
Subgroup : None			
2391 Accrued Interest-Escrow	(284.19)	0.00	(284.19)
Subtotal : None	<u>(284.19)</u>	<u>0.00</u>	<u>(284.19)</u>
Total [8530] Accrued interest	<u>(284.19)</u>	<u>0.00</u>	<u>(284.19)</u>
Group : [9006] Customer deposits			
Subgroup : None			
2350 Customer Deposits	(144,561.55)	6,957.82	(137,603.73)
		AJE - 4 6,957.82	
Subtotal : None	<u>(144,561.55)</u>	<u>6,957.82</u>	<u>(137,603.73)</u>
Total [9006] Customer deposits	<u>(144,561.55)</u>	<u>6,957.82</u>	<u>(137,603.73)</u>
Group : [8550] Note and bond payable			
Subgroup : None			
2244 BONDS-2012	(216,757.25)	(6,243.00)	(223,000.25)
		AJE - 5 (6,243.00)	
2246 LOAN PAYABLE 2012	(2,018,261.48)	(84,656.00)	(2,102,917.48)
		AJE - 5 (84,656.00)	
2256 PREMIUM ON LOAN PAY	(11,613.68)	811.00	(10,802.68)
		AJE - 6 811.00	
Subtotal : None	<u>(2,246,632.41)</u>	<u>(90,088.00)</u>	<u>(2,336,720.41)</u>
Total [8550] Note and bond payable	<u>(2,246,632.41)</u>	<u>(90,088.00)</u>	<u>(2,336,720.41)</u>
Group : [8560] Deferred Inflows			
Subgroup : None			
2550 DEFERRED INFLOWS	(107,879.00)	(55,380.00)	(163,259.00)
		AJE - 20 (55,380.00)	
Subtotal : None	<u>(107,879.00)</u>	<u>(55,380.00)</u>	<u>(163,259.00)</u>
Total [8560] Deferred Inflows	<u>(107,879.00)</u>	<u>(55,380.00)</u>	<u>(163,259.00)</u>
Group : [8561] Deferred Inflows- OPEB			
Subgroup : None			
2551 DEFERRED INFLOWS- OPEB	(63,985.00)	(52,527.00)	(116,512.00)
		AJE - 22 (52,527.00)	
Subtotal : None	<u>(63,985.00)</u>	<u>(52,527.00)</u>	<u>(116,512.00)</u>
Total [8561] Deferred Inflows- OPEB	<u>(63,985.00)</u>	<u>(52,527.00)</u>	<u>(116,512.00)</u>
Group : [8570] Net Pension Liability			
Subgroup : None			
2600 NET PENSION LIABILITY	(744,174.00)	78,778.00	(665,396.00)
		AJE - 20 78,778.00	
Subtotal : None	<u>(744,174.00)</u>	<u>78,778.00</u>	<u>(665,396.00)</u>
Total [8570] Net Pension Liability	<u>(744,174.00)</u>	<u>78,778.00</u>	<u>(665,396.00)</u>
Group : [8571] Net Pension Liability- OPEB			
Subgroup : None			
2601 NET PENSION LIABILITY- OPEB	(216,928.00)	57,832.00	(159,096.00)
		AJE - 22 57,832.00	
Subtotal : None	<u>(216,928.00)</u>	<u>57,832.00</u>	<u>(159,096.00)</u>
Total [8571] Net Pension Liability- OPEB	<u>(216,928.00)</u>	<u>57,832.00</u>	<u>(159,096.00)</u>
Group : [9010] Net position			
Subgroup : None			
3001 Retained Earnings	(7,788,606.66)	0.00	(7,788,606.66)
Subtotal : None	<u>(7,788,606.66)</u>	<u>0.00</u>	<u>(7,788,606.66)</u>
Total [9010] Net position	<u>(7,788,606.66)</u>	<u>0.00</u>	<u>(7,788,606.66)</u>
Group : [9011] Water sales			
Subgroup : None			
4611 Residential Water Sales	(1,453,302.53)	(9,417.00)	(1,462,719.53)
		AJE - 1 (34,736.52)	
		AJE - 2 38,490.62	
		AJE - 3 (6,213.28)	
		AJE - 4 (6,957.82)	
4612 Commercial Water Sales	(9,468.68)	(38,490.62)	(47,959.30)
		AJE - 2 (38,490.62)	

Subtotal : None	<u>(1,462,771.21)</u>	<u>(47,907.62)</u>	<u>(1,510,678.83)</u>
Total [9011] Water sales	<u>(1,462,771.21)</u>	<u>(47,907.62)</u>	<u>(1,510,678.83)</u>
Group : [9012] Other operating income			
Subgroup : None			
4613 Other Water Sales	(112.90)	0.00	(112.90)
4741 Penalties & Late Charges	(24,876.46)	0.00	(24,876.46)
4781 Miscellaneous Income	(4,865.85)	0.00	(4,865.85)
Subtotal : None	<u>(29,855.21)</u>	<u>0.00</u>	<u>(29,855.21)</u>
Total [9012] Other operating income	<u>(29,855.21)</u>	<u>0.00</u>	<u>(29,855.21)</u>
Group : [9013] Water purchased			
Subgroup : None			
5000 Purchased Water	425,409.35	0.00	425,409.35
Subtotal : None	<u>425,409.35</u>	<u>0.00</u>	<u>425,409.35</u>
Total [9013] Water purchased	<u>425,409.35</u>	<u>0.00</u>	<u>425,409.35</u>
Group : [9014] Power purchased			
Subgroup : None			
6209 Utilities	28,881.82	0.00	28,881.82
Subtotal : None	<u>28,881.82</u>	<u>0.00</u>	<u>28,881.82</u>
Total [9014] Power purchased	<u>28,881.82</u>	<u>0.00</u>	<u>28,881.82</u>
Group : [9015] Meter labor and expense			
Subgroup : None			
6009 Wages & Salaries	275,866.33	22,944.00	298,810.33
		AJE - 7 15,336.00	
		AJE - 24 7,608.00	
Subtotal : None	<u>275,866.33</u>	<u>22,944.00</u>	<u>298,810.33</u>
Total [9015] Meter labor and expense	<u>275,866.33</u>	<u>22,944.00</u>	<u>298,810.33</u>
Group : [9016] Bad debt			
Subgroup : None			
6250 BAD DEBT ACCOUNTS	4,184.29	0.00	4,184.29
Subtotal : None	<u>4,184.29</u>	<u>0.00</u>	<u>4,184.29</u>
Total [9016] Bad debt	<u>4,184.29</u>	<u>0.00</u>	<u>4,184.29</u>
Group : [9017] Repairs and maintenance			
Subgroup : None			
6205 Operating Expense	51,911.91	3,040.50	54,952.41
		AJE - 14 (6,000.00)	
		AJE - 18 9,040.50	
6206 Maintenance	49,190.82	0.00	49,190.82
6300 Repairs	4,304.30	0.00	4,304.30
Subtotal : None	<u>105,407.03</u>	<u>3,040.50</u>	<u>108,447.53</u>
Total [9017] Repairs and maintenance	<u>105,407.03</u>	<u>3,040.50</u>	<u>108,447.53</u>
Group : [9018] General and administrative expenses			
Subgroup : [0001] Retirement expense			
6015 Retirement	81,645.88	(15,330.00)	66,315.88
		AJE - 19 (15,330.00)	
Subtotal [0001] Retirement expense	<u>81,645.88</u>	<u>(15,330.00)</u>	<u>66,315.88</u>
Subgroup : [0002] Insurance - health			
6019 Health Insurance	49,067.51	(3,891.00)	45,176.51
		AJE - 19 (3,891.00)	
Subtotal [0002] Insurance - health	<u>49,067.51</u>	<u>(3,891.00)</u>	<u>45,176.51</u>
Subgroup : [0003] Auto expense			
6110 Automobile Expense	27,065.20	0.00	27,065.20
Subtotal [0003] Auto expense	<u>27,065.20</u>	<u>0.00</u>	<u>27,065.20</u>
Subgroup : [0004] Office supplies and postage			
6210 Postage and Delivery	13,997.11	0.00	13,997.11
6220 Office Supplies	23,368.95	(6,219.00)	17,149.95
		AJE - 23 (6,219.00)	
Subtotal [0004] Office supplies and postage	<u>37,366.06</u>	<u>(6,219.00)</u>	<u>31,147.06</u>
Subgroup : [0005] Payroll expense			
6010 Payroll Taxes	36,054.40	(15,336.00)	20,718.40
		AJE - 7 (15,336.00)	
Subtotal [0005] Payroll expense	<u>36,054.40</u>	<u>(15,336.00)</u>	<u>20,718.40</u>
Subgroup : [0006] Other general and administrative			
6018 Uniforms	1,630.67	0.00	1,630.67

6160	Dues and Subscriptions	3,442.00	0.00	3,442.00
6240	Miscellaneous	6,807.69	0.00	6,807.69
6570	Insurance - Other	0.00	0.00	0.00
6573	Other Insurance	30,560.96	(17,003.25)	13,557.71
			AJE - 17 (17,003.25)	
6690	Reconciliation Discrepancies	6.51	0.00	6.51
6753	Bank Charges	12.69	0.00	12.69
7320	TELEMETRY	60,712.91	(60,255.00)	457.91
			AJE - 16 (60,255.00)	
Subtotal [0006] Other general and administrative		103,173.43	(77,258.25)	25,915.18
Subgroup : [0007] Insurance - general liability				
6571	General Liability	0.00	17,003.25	17,003.25
			AJE - 17 17,003.25	
Subtotal [0007] Insurance - general liability		0.00	17,003.25	17,003.25
Subgroup : [0008] Professional fees				
6320	Professional Fee - Other	10,100.00	12,826.20	22,926.20
			AJE - 18 12,826.20	
6322	Legal Fees	10,715.39	6,073.76	16,789.15
			AJE - 9 6,073.76	
Subtotal [0008] Professional fees		20,815.39	18,899.96	39,715.35
Subgroup : [0009] Insurance - workmens' compensation				
6572	Worker's Comp	13,970.17	0.00	13,970.17
Subtotal [0009] Insurance - workmens' compensation		13,970.17	0.00	13,970.17
Subgroup : [0010] Commissioners' salaries				
6030	Commissioners Salaries	10,800.00	0.00	10,800.00
Subtotal [0010] Commissioners' salaries		10,800.00	0.00	10,800.00
Subgroup : [0011] Regulatory commission expense & other taxes				
6820	Taxes	7,043.39	0.00	7,043.39
Subtotal [0011] Regulatory commission expense & other taxes		7,043.39	0.00	7,043.39
Subgroup : [0012] Training				
6017	Certification / Training	1,670.15	0.00	1,670.15
Subtotal [0012] Training		1,670.15	0.00	1,670.15
Total [9018] General and administrative expenses		388,671.58	(82,131.04)	306,540.54
Group : [9019] Depreciation				
Subgroup : None				
7201	Depreciation	21,000.00	363,293.47	384,293.47
			AJE - 13 (21,000.00)	
			AJE - 15 384,293.47	
Subtotal : None		21,000.00	363,293.47	384,293.47
Total [9019] Depreciation		21,000.00	363,293.47	384,293.47
Group : [9020] Interest income				
Subgroup : None				
7010	Interest Income	(25,259.40)	0.00	(25,259.40)
Subtotal : None		(25,259.40)	0.00	(25,259.40)
Total [9020] Interest income		(25,259.40)	0.00	(25,259.40)
Group : [9021] Gain on disposal of capital assets				
Subgroup : None				
7025	GAIN ON SALE OF CAPITAL	0.00	0.00	0.00
Subtotal : None		0.00	0.00	0.00
Total [9021] Gain on disposal of capital assets		0.00	0.00	0.00
Group : [9022] Interest expense on long-term debt				
Subgroup : None				
7270	Interest Expense-Bonds	0.00	90,088.00	90,088.00
			AJE - 5 90,899.00	
			AJE - 6 (811.00)	
Subtotal : None		0.00	90,088.00	90,088.00
Total [9022] Interest expense on long-term debt		0.00	90,088.00	90,088.00
Group : [9023] Capital contributions				
Subgroup : None				
3003	Tap On Fees Collected	(57,923.38)	(10,350.00)	(68,273.38)
			AJE - 12 (10,350.00)	
7015	Grant Income	0.00	0.00	0.00
Subtotal : None		(57,923.38)	(10,350.00)	(68,273.38)
Total [9023] Capital contributions		(57,923.38)	(10,350.00)	(68,273.38)

Net (Income) Loss	(326,388.80)	338,977.31	12,588.51
--------------------------	---------------------	-------------------	------------------

Tickmarks

{a}

--
