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APPLICATION FOR RATE ADJUSTMENT
BEFORE THE PUBLIC SERVICE COMMISSION

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

LAUREL COUNTY WATER DISTRICT #2

(Name of Utility)

PO BOX 2598

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

LONDON, KY 40743

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

606-878-2494

(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:

WANDA SMITH

(Name)

PO BOX 2598

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

LONDON, KY 40743

(Address - City, State, Zip)

606-878-2494

(Telephone Number)

wandas@laurelwater.com

(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"/> | N/A |

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, 2020.
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 \$ 0 and total revenues from service rates of \$ 0. 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 6,254 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 10,380,000 **(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 Kenneth Tindley
 Officer of the Company/Authorized Representative

Title Chairman

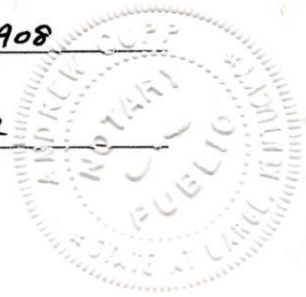
Date 10/04/2021

COMMONWEALTH OF KENTUCKY

COUNTY OF LAUREL

Before me appeared WANDA SMITH, 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.

Andrew Cupo #605908
 Notary Public
 My commission expires: 8-26-2022



LIST OF ATTACHMENTS
(Indicate all documents submitted by checking box)

- Customer Notice of Proposed Rate Adjustment
- "Reasons for Application" Attachment
- Current and Proposed Rates" Attachment
- "Statement of Adjusted Operations" Attachment
- "Revenue Requirements Calculation" Attachment
- Attachment Billing Analysis" Attachment
- Depreciation Schedules
- Outstanding Debt Instruments (i.e., Bond Resolutions, Mortgages, Promissory Notes, Amortization Schedules.)
- State Tax Return
- Federal Tax Return
- Statement of Disclosure of Related Party Transactions - ARF Form 3

REASONS FOR APPLICATION

REASONS FOR APPLICATION

(In the space below list all reasons why the Applicant requires a rate adjustment. Describe any event or occurrence of significance that may affect the Applicant's present or future financial condition, including but not limited to excessive water line losses, regulatory changes, major repairs, planned construction, and increases in wholesale water costs.)

This alternative rate filing application is being filed as ordered pursuant ordering paragraph no. 16 of the Commission's Order dated April 8, 2020 issued in Case No. 2020-00079. The Revenue Requirement Calculation - Debt Coverage Method indicates that there is no required revenue increase at this time.

CURRENT AND PROPOSED RATES

CURRENT AND PROPOSED RATES
(List Applicant's Current and Proposed Rates)

	CURRENT RATE	PROPOSED RATE
5/8-Inch Meter		
First 1,000 gallons	\$15.00 Minimum Bill	SAME AS CURRENT RATE
Next 99,000 gallons	\$5.86 per 1,000 gallons	
Over 100,000 gallons	\$5.23 per 1,000 gallons	
1-Inch Meter		
First 5,000 gallons	\$38.44 Minimum Bill	SAME AS CURRENT RATE
Next 95,000 gallons	\$5.86 per 1,000 gallons	
Over 100,000 gallons	\$5.23 per 1,000 gallons	
1 1/2-Inch Meter		
First 10,000 gallons	\$67.74 Minimum Bill	SAME AS CURRENT RATE
Next 90,000 gallons	\$5.86 per 1,000 gallons	
Over 100,000 gallons	\$5.23 per 1,000 gallons	
2-Inch Meter		
First 20,000 gallons	\$126.34 Minimum Bill	SAME AS CURRENT RATE
Next 80,000 gallons	\$5.86 per 1,000 gallons	
Over 100,000 gallons	\$5.23 per 1,000 gallons	
3-Inch Meter		
First 30,000 gallons	\$184.94 Minimum Bill	SAME AS CURRENT RATE
Next 70,000 gallons	\$5.86 per 1,000 gallons	
Over 100,000 gallons	\$5.23 per 1,000 gallons	
4-Inch Meter		
First 50,000 gallons	\$302.14 Minimum Bill	SAME AS CURRENT RATE
Next 50,000 gallons	\$5.86 per 1,000 gallons	
Over 100,000 gallons	\$5.23 per 1,000 gallons	

**STATEMENT OF ADJUSTED
OPERATIONS**

SCHEDULE OF ADJUSTED OPERATIONS - WATER UTILITY

TYE 12/31/20

	Test Year	Adjustment	Ref.	Pro Forma
<u>Operating Revenues</u>				
Sales of Water				
Unmetered Water Sales	0.00			0.00
Metered Water Sales	2,851,807.00	283,109.00	A	3,134,916.00
Bulk Loading Stations	0.00			0.00
Fire Protection Revenue	0.00			0.00
Sales for Resale	0.00			0.00
Total Sales of Water	2,851,807.00	283,109.00		3,134,916.00
Other Water Revenues				
Forfeited Discounts	0.00			0.00
Miscellaneous Service Revenues	150,088.00	66,875.00	B	216,963.00
Rents from Water Property	0.00			0.00
Other Water Revenues	0.00			0.00
Total Other Water Revenues	150,088.00	66,875.00		216,963.00
Total Operating Revenues	3,001,895.00	349,984.00		3,351,879.00
<u>Operating Expenses</u>				
Operation and Maintenance Expenses				
Salaries and Wages - Employees	804,759.00			804,759.00
Salaries and Wages - Officers	30,000.00			30,000.00
Employee Pensions and Benefits	870,667.00	-331,515.00	C	539,152.00
Purchased Water	402.00			402.00
Purchased Power	164,262.00			164,262.00
Fuel for Power Production	0.00			0.00
Chemicals	66,342.00			66,342.00
Materials and Supplies	97,252.00			97,252.00
Contractual Services	22,986.00			22,986.00
Water Testing	14,403.00			14,403.00
Rents	70.00			70.00
Transportation Expenses	23,191.00			23,191.00
Insurance	25,958.00			25,958.00
Regulatory Commission Expenses	0.00			0.00
Bad Debt Expense	10,557.00			10,557.00

Miscellaneous Expenses	65,922.00		65,922.00
Total Operation and Maintenance Expenses	2,196,771.00	-331,515.00	1,865,256.00
Depreciation Expense	539,451.00		539,451.00
Amortization Expense	6,092.00		6,092.00
Taxes Other Than Income	66,397.00		66,397.00
Income Tax Expense	0.00		0.00
Total Operating Expenses	2,808,711.00	-331,515.00	2,477,196.00
Utility Operating Income	193,184.00	681,499.00	874,683.00

References

A. Increased Metered Water Sales \$283,109.00 for January through April of the test year to reflect the rate increase which was approved by the PSC effective 4/8/20.	
B. Increased Miscellaneous Service Revenues a total of \$66,875.00 as follows:	
Increased revenue from Double Hook fees for January through April of the test year to reflect the rate increase which was approved by the PSC effective 4/8/20	\$ 4,778.00
Increased revenue from Service Charges and Penalties for the test year since penalties and disconnects were suspended for most of the test year due to COVID (Based on the average for the three years prior to the test year)	\$ 62,097.00
	<hr/>
TOTAL	\$ 66,875.00
C. Net decrease of \$331,515.00 for Employee Pensions and Benefits as follows:	
Increased Employee Pensions and Benefits due to the premium increase for Anthem health insurance	\$ 10,872.00
Due to GASB 68 and GASB 75 reporting requirements for retirement plan liabilities, an expense of \$342,387.00 associated with the District's pension plan was included in Employee Pensions and Benefits. This amount is deducted since it was not an actual payment to CERS	(\$342,387.00)
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TOTAL	(\$331,515.00)

REVENUE REQUIREMENTS CALCULATION

REVENUE REQUIREMENT CALCULATION - DEBT COVERAGE METHOD

(This method is used commonly by non-profits that have long-term debts outstanding.)

Pro forma Operating Expenses	\$2,477,196.00
Plus: Average Annual Debt Principal and Interest Payments*	450,927.00
Debt Coverage Requirement**	90,185.00
Total Revenue Requirement	3,018,308.00
Less: Other Operating Revenue	-216,963.00
Non-operating Revenue	-15,129.00
Interest Income	-3,140.00
Revenue Required from Rates	2,783,076.00
Less: Revenue from Sales at Present Rates	-3,134,916.00
Required Revenue Increase	<u><u>(\$351,840.00)</u></u>

Required Revenue Increase stated as a Percentage of Revenue at Present Rates	<u><u>-11.22%</u></u>
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* This should be a 3 year average calculated using the debt principal and interest payments for the three years following the test year.

** This amount is calculated by multiplying the average annual debt principal and interest payments by the debt service requirement of the utility's lending agency.

DEPRECIATION SCHEDULES

Laurel Water District #2 Depreciation History Report

Depreciation Method (All)
Sort By Asset Group
Depreciation Date Range 01/01/2020 To 12/31/2020
Item Number Range All Item Numbers
Asset Group Range 3011 To 3480
Asset Department Range All Asset Departments
Print Depreciation Details
Include Computed Monthly Depreciations
Include Manual Depreciations
Include 30% Special Depreciation Allowances
Include Assets Fully Depreciated Prior To The Date Range
Include Section 179 Deductions
Include Accumulated Depreciations

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

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3011 Organization Costs								
1 Organization Cost	01/01/68	480	\$13,210.00	\$13,210.00	\$0.00	\$0.00	\$0.00	\$0.00
2 Organization Cost	01/01/73	480	\$1,162.00	\$1,162.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals For Group 3011 Organization Costs			\$14,372.00	\$14,372.00	\$0.00	\$0.00	\$0.00	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3038 Plant Improvements								
11 Plant Improvement	06/01/97	420	\$1,320,229.00	\$1,063,934.	\$256,294.15	\$20,641.13	\$235,653.02	\$0.00
12 1997 Additions	12/31/97	180	\$536.00	\$536.00	\$0.00	\$0.00	\$0.00	\$0.00
13 Plant Expansion	06/12/98	480	\$559,398.00	\$301,841.28	\$257,556.72	\$13,984.98	\$243,571.74	\$0.00
14 1998 Additions	12/31/98	420	\$25,369.00	\$19,129.04	\$6,239.96	\$448.38	\$5,791.58	\$0.00
15 1998 Additions	12/31/98	180	\$264.00	\$264.00	\$0.00	\$0.00	\$0.00	\$0.00
16 1999 Additions	12/31/99	180	\$466.00	\$466.00	\$0.00	\$0.00	\$0.00	\$0.00
17 1999 Additions	12/31/99	420	\$6,911.00	\$4,967.54	\$1,943.46	\$130.32	\$1,813.14	\$0.00
18 Plant Improvements	12/31/00	420	\$4,276.00	\$3,436.56	\$839.44	\$52.74	\$786.70	\$0.00
19 Other Plant Equipment	12/31/00	405	\$2,668.00	\$2,668.00	\$0.00	\$0.00	\$0.00	\$0.00
20 Fencing-Plant Improvement	12/21/01	480	\$3,825.00	\$3,627.25	\$197.75	\$9.00	\$188.75	\$0.00
21 Plant Improvemts	12/31/01	420	\$1,576.00	\$1,497.94	\$78.06	\$4.56	\$73.50	\$0.00
22 Filtration Media	03/12/02	120	\$10,468.00	\$10,468.00	\$0.00	\$0.00	\$0.00	\$0.00
23 Storage Tank Clean-Out-Plant	03/12/02	120	\$1,550.00	\$1,550.00	\$0.00	\$0.00	\$0.00	\$0.00
24 Aisin Tank Fence-Plant Improvement	04/17/02	420	\$5,000.00	\$3,732.04	\$1,267.96	\$73.56	\$1,194.40	\$0.00
25 Sludge Basin Clean-Out-Plant	08/13/02	120	\$16,426.00	\$16,426.00	\$0.00	\$0.00	\$0.00	\$0.00
26 Excavating-Plant Improvement	10/12/04	120	\$20,360.00	\$20,360.00	\$0.00	\$0.00	\$0.00	\$0.00
27 Plant Improvements	09/30/05	420	\$15,534.00	\$7,898.52	\$7,635.48	\$369.48	\$7,266.00	\$0.00
364 Plant Improvements	04/11/06	420	\$32,675.55	\$15,901.08	\$16,774.47	\$789.36	\$15,985.11	\$0.00
381 Plant Improvements	06/30/07	420	\$3,960.66	\$1,753.52	\$2,207.14	\$98.46	\$2,108.68	\$0.00
485 cabinets	07/15/10	240	\$1,600.00	\$1,078.63	\$521.37	\$49.68	\$471.69	\$0.00
486 furnace / ac unit	04/29/10	420	\$6,300.00	\$2,946.36	\$3,353.64	\$132.84	\$3,220.80	\$0.00
487 electrical wiring	04/28/10	420	\$1,534.00	\$590.19	\$943.81	\$37.35	\$906.46	\$0.00
488 concrete	04/21/10	420	\$222.00	\$140.61	\$81.39	\$3.24	\$78.15	\$0.00
489 door	05/07/10	420	\$462.00	\$176.02	\$285.98	\$11.28	\$274.70	\$0.00
490 drywall (labor & material)	05/17/10	480	\$3,744.00	\$904.80	\$2,839.20	\$93.60	\$2,745.60	\$0.00
491 paint (ceiling)	05/17/10	420	\$159.79	\$100.04	\$59.75	\$2.40	\$57.35	\$0.00
493 paint for walls	05/20/10	420	\$338.93	\$212.19	\$126.74	\$5.04	\$121.70	\$0.00
494 tile/wallboard/supplies	05/20/10	420	\$1,907.50	\$726.84	\$1,180.66	\$46.56	\$1,134.10	\$0.00
495 electrical system	05/26/10	420	\$2,088.00	\$795.60	\$1,292.40	\$51.00	\$1,241.40	\$0.00
496 glass	06/23/10	420	\$131.40	\$81.08	\$50.32	\$1.97	\$48.35	\$0.00
497 wood trim	06/23/10	480	\$520.60	\$124.57	\$396.03	\$13.02	\$383.01	\$0.00
498 plumbing supplies	06/24/10	420	\$429.72	\$162.17	\$267.55	\$10.56	\$256.99	\$0.00
499 sweeps/thresholds/supplies	09/25/10	420	\$166.00	\$99.00	\$67.00	\$2.64	\$64.36	\$0.00
500 furnace hookup	07/15/10	420	\$300.00	\$97.68	\$202.32	\$7.92	\$194.40	\$0.00
501 plumbing/electrical supplies	08/09/10	420	\$112.39	\$41.59	\$70.80	\$2.76	\$68.04	\$0.00
502 floor- strip/wax	09/22/10	420	\$350.00	\$128.00	\$222.00	\$8.64	\$213.36	\$0.00
503 sink - door stop - tape	10/25/10	240	\$222.12	\$145.35	\$76.77	\$7.16	\$69.61	\$0.00
504 internet & cable	11/05/10	120	\$446.74	\$409.49	\$37.25	\$37.25	\$0.00	\$0.00
505 door/lumber/nails	12/07/10	480	\$237.49	\$53.84	\$183.65	\$5.95	\$177.70	\$0.00
528 misc fittings/paint/cplgs	12/31/10	420	\$379.53	\$217.76	\$161.77	\$6.24	\$155.53	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
560 3 Ton Heat Pump System	05/22/12	420	\$6,600.00	\$2,249.96	\$4,350.04	\$159.12	\$4,190.92	\$0.00
561 12" Dezurick Bttfly Valve	06/30/12	600	\$6,800.00	\$2,812.63	\$3,987.37	\$93.96	\$3,893.41	\$0.00
562 Plant Improvements	09/30/12	480	\$9,070.44	\$1,663.20	\$7,407.24	\$226.80	\$7,180.44	\$0.00
592 Water Treatment Plant	03/31/12	480	\$6,906,285.46	\$1,352,480.	\$5,553,804.67	\$172,657.14	\$5,381,147.53	\$0.00
593 EIM Model RSL6-6 Motor Control	07/31/13	120	\$3,866.00	\$2,512.97	\$1,353.03	\$386.58	\$966.45	\$0.00
594 Awning	08/31/13	420	\$4,590.00	\$1,049.99	\$3,540.01	\$123.84	\$3,416.17	\$0.00
595 Hand Rail	12/01/13	420	\$2,980.00	\$634.98	\$2,345.02	\$81.12	\$2,263.90	\$0.00
596 Plant Improvements	06/01/13	480	\$12,362.29	\$2,034.53	\$10,327.76	\$309.07	\$10,018.69	\$0.00
628 Plant Improvements	06/01/14	480	\$158,514.05	\$22,126.08	\$136,387.97	\$3,962.88	\$132,425.09	\$0.00
629 Raw Water Valve	05/31/14	600	\$7,596.06	\$1,789.68	\$5,806.38	\$130.92	\$5,675.46	\$0.00
630 Aisin Valve Control Panel	05/31/14	120	\$7,278.09	\$4,124.20	\$3,153.89	\$727.80	\$2,426.09	\$0.00
631 Bronze Plaque	05/31/14	420	\$845.00	\$163.52	\$681.48	\$23.28	\$658.20	\$0.00
725 Hand Railing	09/20/17	420	\$7,563.00	\$504.28	\$7,058.72	\$216.12	\$6,842.60	\$0.00
Totals For Group 3038 Plant Improvements			\$9,187,494.81	\$2,883,836.	\$6,303,658.57	\$216,237.70	\$6,087,420.87	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3040 Office Bldg & Improvements								
28 Structure and Improvement	01/01/68	480	\$134,447.00	\$134,447.00	\$0.00	\$0.00	\$0.00	\$0.00
29 Structure and Improvement	01/01/68	480	\$57,931.00	\$57,931.00	\$0.00	\$0.00	\$0.00	\$0.00
30 Structure and Improvement	01/01/68	480	\$1,080.00	\$1,080.00	\$0.00	\$0.00	\$0.00	\$0.00
31 Structure and Improvement	01/01/76	480	\$981.00	\$981.00	\$0.00	\$0.00	\$0.00	\$0.00
32 Structure and Improvement	01/01/78	480	\$2,828.00	\$2,828.00	\$0.00	\$0.00	\$0.00	\$0.00
33 Structure and Improvement	01/01/78	480	\$3,150.00	\$3,150.00	\$0.00	\$0.00	\$0.00	\$0.00
34 Structure and Improvement	01/01/79	480	\$5,830.00	\$5,830.00	\$0.00	\$0.00	\$0.00	\$0.00
35 Structure and Improvement	01/01/79	480	\$475.00	\$475.00	\$0.00	\$0.00	\$0.00	\$0.00
36 Other Trans & Dist Pnt	01/01/79	240	\$28,215.00	\$28,215.00	\$0.00	\$0.00	\$0.00	\$0.00
37 Structure and Improvement	01/01/80	480	\$3,378.00	\$3,378.00	\$0.00	\$0.00	\$0.00	\$0.00
38 Structure and Improvement	01/01/81	480	\$869.00	\$847.22	\$21.78	\$21.78	\$0.00	\$0.00
39 Other Trans & Dist Pnt	01/01/81	240	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00
40 Structure and Improvement	01/01/87	480	\$280.00	\$230.86	\$49.14	\$7.02	\$42.12	\$0.00
41 Struct. & Improv	01/01/89	120	\$459.00	\$459.00	\$0.00	\$0.00	\$0.00	\$0.00
42 Other TRANS & DIST PNT	07/01/89	240	\$16,981.00	\$16,981.00	\$0.00	\$0.00	\$0.00	\$0.00
43 Structure and Improvement	01/01/90	480	\$1,836.00	\$1,377.00	\$459.00	\$45.90	\$413.10	\$0.00
44 Main Office Building	01/01/90	300	\$72,000.00	\$72,000.00	\$0.00	\$0.00	\$0.00	\$0.00
45 Other TRANS & DIST PNT	01/01/90	240	\$6,798.00	\$6,798.00	\$0.00	\$0.00	\$0.00	\$0.00
46 Other TRANS & DIST PNT	01/01/91	240	\$1,822.00	\$1,820.50	\$1.50	\$0.00	\$1.50	\$0.00
47 Structure and Improvement	07/01/91	480	\$11,397.00	\$8,120.19	\$3,276.81	\$284.94	\$2,991.87	\$0.00
48 Structure and Improvement	01/01/92	420	\$4,074.00	\$3,970.26	\$103.74	\$14.82	\$88.92	\$0.00
49 Structure and Improvement	07/01/92	480	\$7,435.00	\$5,111.70	\$2,323.30	\$185.88	\$2,137.42	\$0.00
50 Structure and Improvement	01/01/93	480	\$125.00	\$83.66	\$41.34	\$3.18	\$38.16	\$0.00
51 Structure and Improvement	07/01/93	480	\$8,201.00	\$5,433.23	\$2,767.77	\$205.02	\$2,562.75	\$0.00
52 Structure and Improvement	01/01/94	480	\$6,660.00	\$4,329.00	\$2,331.00	\$166.50	\$2,164.50	\$0.00
53 Other TRANS & DIST PNT	01/01/94	240	\$2,230.00	\$2,230.00	\$0.00	\$0.00	\$0.00	\$0.00
54 Structure and Improvement	01/01/95	480	\$676.00	\$423.00	\$253.00	\$16.92	\$236.08	\$0.00
55 Structure and Improvement	01/01/95	480	\$847.00	\$529.30	\$317.70	\$21.18	\$296.52	\$0.00
56 Other TRANS & DIST PNT	01/01/95	240	\$2,476.00	\$2,476.00	\$0.00	\$0.00	\$0.00	\$0.00
57 Structure and Improvement	07/01/96	120	\$1,874.00	\$1,874.00	\$0.00	\$0.00	\$0.00	\$0.00
58 Structure and Improvement	07/01/96	120	\$873.00	\$873.00	\$0.00	\$0.00	\$0.00	\$0.00
59 Other TRANS & DIST PNT	07/01/96	420	\$1,083.00	\$1,062.99	\$20.01	\$1.74	\$18.27	\$0.00
60 Main Office	12/31/97	480	\$14,489.00	\$7,999.22	\$6,489.78	\$362.22	\$6,127.56	\$0.00
61 1997 Additions	12/31/97	420	\$632.00	\$585.80	\$46.20	\$3.60	\$42.60	\$0.00
62 1998 Additions	12/31/98	420	\$26,927.00	\$20,303.95	\$6,623.05	\$475.92	\$6,147.13	\$0.00
63 Surface Paving	01/27/99	120	\$4,100.00	\$4,100.00	\$0.00	\$0.00	\$0.00	\$0.00
64 1999 Additions	02/28/99	420	\$1,776.00	\$1,328.96	\$447.04	\$31.78	\$415.26	\$0.00
65 1999 Additions	12/31/99	420	\$2,844.00	\$2,404.65	\$439.35	\$29.40	\$409.95	\$0.00
66 1999 Additions	12/31/99	420	\$294.00	\$211.22	\$82.78	\$5.52	\$77.26	\$0.00
67 Other Improvements	12/31/00	420	\$3,336.00	\$2,680.54	\$655.46	\$41.16	\$614.30	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Selected Value	Dep. Amount	Ending Value	Salvage Value
68 Office Improvements	12/31/00	420	\$2,205.00	\$1,772.05	\$432.95	\$27.24	\$405.71	\$0.00
69 Other Improvements	12/31/01	420	\$810.00	\$770.10	\$39.90	\$2.40	\$37.50	\$0.00
70 Office Renovation	12/31/02	420	\$5,071.00	\$4,541.06	\$529.94	\$29.54	\$500.40	\$0.00
71 New Flooring	12/03/04	420	\$4,231.00	\$3,311.06	\$919.94	\$46.20	\$873.74	\$0.00
72 Wood Trim	02/08/05	420	\$204.00	\$157.51	\$46.49	\$2.28	\$44.21	\$0.00
73 Heating Unit	03/08/05	420	\$6,175.00	\$4,743.57	\$1,431.43	\$70.98	\$1,360.45	\$0.00
365 Structures & Improvements	07/19/06	480	\$245.15	\$82.62	\$162.53	\$6.12	\$156.41	\$0.00
382 Structures & Improvements	06/30/07	480	\$2,009.89	\$632.69	\$1,377.20	\$50.28	\$1,326.92	\$0.00
396 AC Unit	06/11/08	180	\$3,800.00	\$2,934.29	\$865.71	\$253.38	\$612.33	\$0.00
397 Structures & Improvements	06/30/08	480	\$5,189.31	\$1,502.59	\$3,686.72	\$129.72	\$3,557.00	\$0.00
410 Remodel & redesign	06/30/09	480	\$4,986.34	\$1,482.45	\$3,503.89	\$119.16	\$3,384.73	\$0.00
492 adjustment -year end balance with GL	12/31/09	1	\$0.68	\$0.68	\$0.00	\$0.00	\$0.00	\$0.00
506 furnace	03/01/10	420	\$1,750.00	\$680.22	\$1,069.78	\$42.48	\$1,027.30	\$0.00
534 OFFICE REMODELING	12/31/11	480	\$2,766.35	\$558.72	\$2,207.63	\$69.12	\$2,138.51	\$0.00
597 Paving and Wheel Stops	06/14/13	420	\$5,484.00	\$1,918.78	\$3,565.22	\$125.52	\$3,439.70	\$0.00
632 Security Glass-Front Office	02/20/14	420	\$2,975.00	\$610.53	\$2,364.47	\$81.29	\$2,283.18	\$0.00
633 Fence	04/09/14	420	\$3,750.00	\$739.97	\$3,010.03	\$102.96	\$2,907.07	\$0.00
662 Fence	02/19/15	420	\$6,690.00	\$939.87	\$5,750.13	\$191.16	\$5,558.97	\$0.00
663 Paving-Drive thru & parking lot	08/24/15	420	\$18,225.00	\$2,299.67	\$15,925.33	\$520.68	\$15,404.65	\$0.00
664 Sign - Office	08/25/15	180	\$1,365.43	\$402.14	\$963.29	\$91.02	\$872.27	\$0.00
665 Drive-thru window, drawer & audio	07/03/15	420	\$12,000.00	\$1,542.78	\$10,457.22	\$342.84	\$10,114.38	\$0.00
666 Drive-thru counter	12/31/15	240	\$688.50	\$140.63	\$547.87	\$34.44	\$513.43	\$0.00
667 Bldg Improvements-Drive thru/office	08/31/15	420	\$20,919.95	\$2,639.93	\$18,280.02	\$597.72	\$17,682.30	\$0.00
703 Distribution Building	12/01/16	480	\$9,250.00	\$712.99	\$8,537.01	\$231.24	\$8,305.77	\$0.00
704 Office Roof	11/29/16	480	\$19,900.00	\$1,575.48	\$18,324.52	\$497.52	\$17,827.00	\$0.00
747 Office Sign	11/30/18	120	\$733.80	\$85.61	\$648.19	\$73.38	\$574.81	\$0.00
748 2 Windows-Back offices	11/30/18	420	\$1,454.41	\$48.44	\$1,405.97	\$41.52	\$1,364.45	\$0.00
Totals For Group 3040 Office Bldg &			\$588,588.81	\$455,785.68	\$132,803.13	\$5,704.67	\$127,098.46	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3041 Smith Property								
507 Smith Property House	01/01/10	480	\$40,000.00	\$9,999.60	\$30,000.40	\$999.96	\$29,000.44	\$0.00
634 9 Windows-Smith House	10/31/14	420	\$2,750.00	\$477.66	\$2,272.34	\$76.42	\$2,195.92	\$0.00
746 Roof - Rental House	09/22/17	420	\$4,908.00	\$327.32	\$4,580.68	\$140.28	\$4,440.40	\$0.00
762 HVAC	10/31/19	420	\$5,990.00	\$42.78	\$5,947.22	\$171.12	\$5,776.10	\$0.00
Totals For Group 3041 Smith Property			\$53,648.00	\$10,847.36	\$42,800.64	\$1,387.78	\$41,412.86	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Value	Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3042 Property-3930 S Laurel Rd								
635 House-3930 S Laurel Rd	07/29/14	480	\$86,295.00	\$11,865.48	\$74,429.52	\$2,157.36	\$72,272.16	\$0.00
636 Distribution Building-3930 S Laurel Rd	07/29/14	480	\$9,000.00	\$1,237.50	\$7,762.50	\$225.00	\$7,537.50	\$0.00
668 Refrigerator	01/13/15	240	\$842.65	\$210.60	\$632.05	\$42.12	\$589.93	\$0.00
669 Dishwasher	01/13/15	240	\$331.55	\$82.80	\$248.75	\$16.56	\$232.19	\$0.00
670 Microwave	01/13/15	240	\$159.60	\$39.90	\$119.70	\$7.98	\$111.72	\$0.00
671 Improvements-Distribution Bldg	03/31/15	420	\$1,804.09	\$249.30	\$1,554.79	\$51.54	\$1,503.25	\$0.00
672 Paving Driveway Rent House #2	08/24/15	420	\$6,000.00	\$757.37	\$5,242.63	\$171.46	\$5,071.17	\$0.00
673 Stove	09/30/15	240	\$358.61	\$77.55	\$281.06	\$17.94	\$263.12	\$0.00
674 Carpet-Rent House #2	01/13/15	240	\$895.00	\$223.80	\$671.20	\$44.76	\$626.44	\$0.00
784 A/C Unit -3930 S Laurel Rd	07/29/20	420	\$2,750.00	\$0.00	\$2,750.00	\$39.30	\$2,710.70	\$0.00
Totals For Group 3042 Property-3930 S Laurel Rd			\$108,436.50	\$14,744.30	\$93,692.20	\$2,774.02	\$90,918.18	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3062 Lake, River and Other Intakes								
74 Lake, River Intakes	01/01/78	480	\$65,854.00	\$65,854.00	\$0.00	\$0.00	\$0.00	\$0.00
75 Lake, River Intakes	08/01/05	480	\$79,859.63	\$28,782.51	\$51,077.12	\$1,996.50	\$49,080.62	\$0.00
Totals For Group 3062 Lake, River and Other			\$145,713.63	\$94,636.51	\$51,077.12	\$1,996.50	\$49,080.62	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Selected Value	Dep. Amount	Ending Value	Salvage Value
Asset Group 3092 Supply Mains								
76 Supply Main	01/01/68	480	\$17,825.00	\$17,825.00	\$0.00	\$0.00	\$0.00	\$0.00
77 Supply Mains	01/01/74	480	\$406.96	\$406.96	\$0.00	\$0.00	\$0.00	\$0.00
559 Supply Main	05/13/11	600	\$3,252,206.00	\$632,904.88	\$2,619,301.12	\$63,370.20	\$2,555,930.92	\$0.00
622 Pressure Reducing Valve Pit (Hwy 25)	10/11/13	600	\$56,833.17	\$7,690.08	\$49,143.09	\$1,123.32	\$48,019.77	\$0.00
Totals For Group 3092 Supply Mains			\$3,327,271.13	\$658,826.92	\$2,668,444.21	\$64,493.52	\$2,603,950.69	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3112 Pumping Equipment								
78 Pumping Equipment	01/01/78	300	\$64,734.00	\$64,734.00	\$0.00	\$0.00	\$0.00	\$0.00
79 Pumping Equipment	01/01/79	300	\$724.00	\$724.00	\$0.00	\$0.00	\$0.00	\$0.00
80 Pumping Equipment	01/01/80	300	\$88.00	\$88.00	\$0.00	\$0.00	\$0.00	\$0.00
81 Pumping Equipment	01/01/82	300	\$110.00	\$110.00	\$0.00	\$0.00	\$0.00	\$0.00
82 Pumping Equipment	01/01/85	300	\$6,328.00	\$6,328.00	\$0.00	\$0.00	\$0.00	\$0.00
83 Pumping Equipment	06/03/86	300	\$859.00	\$859.00	\$0.00	\$0.00	\$0.00	\$0.00
84 1998 Additions	12/31/98	420	\$2,252.00	\$1,698.38	\$553.62	\$39.79	\$513.83	\$0.00
85 1999 Additions	02/28/99	420	\$6,542.00	\$5,756.77	\$785.23	\$55.80	\$729.43	\$0.00
86 Pumping Equipment	12/31/00	420	\$1,790.00	\$1,222.72	\$567.28	\$35.64	\$531.64	\$0.00
87 Pumping Equipment	08/31/01	420	\$227.00	\$149.84	\$77.16	\$4.68	\$72.48	\$0.00
88 Pumping Equipment	02/08/05	420	\$1,156.58	\$613.13	\$543.45	\$27.05	\$516.40	\$0.00
508 raw water pump	06/04/10	420	\$2,596.21	\$853.67	\$1,742.54	\$68.52	\$1,674.02	\$0.00
Totals For Group 3112 Pumping Equipment			\$87,406.79	\$83,137.51	\$4,269.28	\$231.48	\$4,037.80	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3203 Water Treatment Equipment								
89 Water Treatment Equipment	01/01/79	300	\$885.00	\$885.00	\$0.00	\$0.00	\$0.00	\$0.00
90 Water Treatment Equipment	01/01/80	300	\$690.00	\$690.00	\$0.00	\$0.00	\$0.00	\$0.00
91 Water Treatment Equipment	01/01/81	300	\$382.00	\$382.00	\$0.00	\$0.00	\$0.00	\$0.00
92 Water Treatment Equipment	01/01/83	300	\$934.00	\$934.00	\$0.00	\$0.00	\$0.00	\$0.00
93 Water Treatment Equipment	01/01/85	300	\$2,934.00	\$2,934.00	\$0.00	\$0.00	\$0.00	\$0.00
94 Water Treatment Equipment	07/01/87	300	\$3,422.00	\$3,422.00	\$0.00	\$0.00	\$0.00	\$0.00
95 Water Treatment Equipment	01/01/90	300	\$2,471.00	\$2,471.00	\$0.00	\$0.00	\$0.00	\$0.00
96 Water Treatment Equipment	01/01/91	300	\$363.00	\$363.00	\$0.00	\$0.00	\$0.00	\$0.00
97 Water Treatment Equipment	01/01/92	300	\$363.00	\$363.00	\$0.00	\$0.00	\$0.00	\$0.00
98 Water Treatment Equipment	01/01/92	300	\$6,670.00	\$6,670.00	\$0.00	\$0.00	\$0.00	\$0.00
99 Water Treatment Equipment	01/01/93	300	\$363.00	\$363.00	\$0.00	\$0.00	\$0.00	\$0.00
100 Water Treatment Equipment	01/01/93	300	\$3,734.00	\$3,734.00	\$0.00	\$0.00	\$0.00	\$0.00
101 Water Treatment Equipment	01/01/94	300	\$13,767.00	\$13,767.00	\$0.00	\$0.00	\$0.00	\$0.00
102 Water Treatment Equipment	01/01/95	300	\$21,030.00	\$21,030.00	\$0.00	\$0.00	\$0.00	\$0.00
103 Water Treatment Equipment	07/01/96	300	\$162.00	\$152.28	\$9.72	\$6.48	\$3.24	\$0.00
104 Water Treatment Equipment	01/01/97	300	\$7,043.00	\$6,479.60	\$563.40	\$281.70	\$281.70	\$0.00
105 1997 Additions	12/31/97	420	\$13,366.00	\$10,542.49	\$2,823.51	\$218.64	\$2,604.87	\$0.00
106 1997 Additions	12/31/97	420	\$1,379.00	\$1,087.86	\$291.14	\$22.56	\$268.58	\$0.00
107 1998 Additions	12/31/98	420	\$1,218.00	\$918.24	\$299.76	\$21.54	\$278.22	\$0.00
108 1998 Additions	12/31/98	420	\$2,520.00	\$1,900.08	\$619.92	\$44.52	\$575.40	\$0.00
109 1999 Additions	04/30/99	420	\$412.00	\$305.64	\$106.36	\$7.44	\$98.92	\$0.00
110 1999 Additions	07/31/99	420	\$197.00	\$144.59	\$52.41	\$3.60	\$48.81	\$0.00
111 Water Treatment Equipment	12/31/00	300	\$738.00	\$563.34	\$174.66	\$29.52	\$145.14	\$0.00
112 Water Treatment Equipment	12/31/01	300	\$4,494.00	\$3,250.66	\$1,243.34	\$179.76	\$1,063.58	\$0.00
113 Filter Media	01/02/02	300	\$9,027.00	\$6,499.44	\$2,527.56	\$361.08	\$2,166.48	\$0.00
114 Lime Machine Parts	01/28/02	300	\$1,487.00	\$1,070.78	\$416.22	\$59.46	\$356.76	\$0.00
115 Tank Mixers	05/10/02	300	\$428.00	\$302.60	\$125.40	\$17.10	\$108.30	\$0.00
116 Pump	06/26/02	300	\$2,775.00	\$1,951.75	\$823.25	\$111.00	\$712.25	\$0.00
117 Chlorinator	10/25/02	300	\$1,879.00	\$1,296.35	\$582.65	\$75.19	\$507.46	\$0.00
118 Pumps (3)	04/14/03	300	\$3,100.00	\$2,076.84	\$1,023.16	\$124.02	\$899.14	\$0.00
120 Pump	07/12/05	300	\$955.00	\$553.69	\$401.31	\$38.22	\$363.09	\$0.00
121 Software	07/15/05	300	\$10,471.00	\$6,072.97	\$4,398.03	\$418.86	\$3,979.17	\$0.00
122 Gas Detector	09/13/05	300	\$1,621.00	\$929.16	\$691.84	\$64.86	\$626.98	\$0.00
366 Water Treatment Equipment	06/27/06	240	\$2,053.43	\$2,000.69	\$52.74	\$8.22	\$44.52	\$0.00
705 Dechlorinator Feed Tubes	07/07/16	240	\$1,388.84	\$243.18	\$1,145.66	\$69.48	\$1,076.18	\$0.00
Totals For Group 3203 Water Treatment			\$124,722.27	\$106,350.23	\$18,372.04	\$2,163.25	\$16,208.79	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3304 Dist Reservoirs & Standpipes								
123 Distribution Reserves & Standpipes	01/01/68	40	\$7,327.00	\$7,327.00	\$0.00	\$0.00	\$0.00	\$0.00
124 Distriubtion Reserves & Standpipes	01/01/79	40	\$10,783.00	\$10,783.00	\$0.00	\$0.00	\$0.00	\$0.00
125 Distribution Reserves & Standpipes	01/01/79	40	\$172,623.00	\$172,623.00	\$0.00	\$0.00	\$0.00	\$0.00
126 Distribution Reserves & Standpipes	01/01/80	40	\$11,450.00	\$11,450.00	\$0.00	\$0.00	\$0.00	\$0.00
127 Distribution Reserves & Standpipes	01/01/81	40	\$768.00	\$768.00	\$0.00	\$0.00	\$0.00	\$0.00
128 Distribution Reserves & Standpipes	01/01/82	40	\$438.00	\$438.00	\$0.00	\$0.00	\$0.00	\$0.00
129 Distribution Reserves & Standpipes	12/31/98	40	\$650.44	\$650.00	\$0.44	\$0.00	\$0.44	\$0.00
591 Tank Renovations	12/28/12	480	\$103,018.41	\$18,242.70	\$84,775.71	\$2,575.44	\$82,200.27	\$0.00
785 Fariston Tank	10/09/20	480	\$1,934,529.14	\$0.00	\$1,934,529.14	\$12,090.81	\$1,922,438.33	\$0.00
Totals For Group 3304 Dist Reservoirs &			\$2,241,586.99	\$222,281.70	\$2,019,305.29	\$14,666.25	\$2,004,639.04	\$0.00
790 Fariston Tank - Grant Adm cost			12/31/20	75,000.00	-	-	75,000.00	
				<u>2,316,586.99</u>				

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3314 Transmissions & Dist Mains								
130 Transmissions and Distribution Mains	01/01/68	480	\$524,289.00	\$524,289.00	\$0.00	\$0.00	\$0.00	\$0.00
131 Transmissions and Distribution Mains	01/01/71	480	\$862.00	\$862.00	\$0.00	\$0.00	\$0.00	\$0.00
132 Transmissions and Distribution Mains	01/01/72	480	\$4,664.00	\$4,664.00	\$0.00	\$0.00	\$0.00	\$0.00
133 Transmissions and Distribution Mains	01/01/73	480	\$5,571.00	\$5,571.00	\$0.00	\$0.00	\$0.00	\$0.00
134 Transmissions and Distribution Mains	01/01/74	480	\$11,610.00	\$11,610.00	\$0.00	\$0.00	\$0.00	\$0.00
135 Transmissions and Distribution Mains	01/01/75	480	\$3,196.00	\$3,196.00	\$0.00	\$0.00	\$0.00	\$0.00
136 Transmissions and Distribution Mains	01/01/76	600	\$32,658.00	\$32,658.00	\$0.00	\$0.00	\$0.00	\$0.00
137 Transmissions and Distribution Mains	01/01/77	600	\$23,612.00	\$23,236.22	\$375.78	\$53.64	\$322.14	\$0.00
138 Transmissions and Distribution Mains	01/01/78	600	\$408,560.00	\$394,941.32	\$13,618.68	\$1,702.32	\$11,916.36	\$0.00
139 Transmissions and Distribution Mains	01/01/79	600	\$841.00	\$797.26	\$43.74	\$4.86	\$38.88	\$0.00
140 Transmissions and Distribution Mains	01/01/79	600	\$42,389.00	\$40,187.90	\$2,201.10	\$244.56	\$1,956.54	\$0.00
141 Transmissions and Distribution Mains	01/01/80	600	\$46,932.00	\$43,579.80	\$3,352.20	\$335.22	\$3,016.98	\$0.00
143 Transmissions and Distribution Mains	01/01/81	600	\$568.00	\$515.86	\$52.14	\$4.74	\$47.40	\$0.00
144 Transmissions and Distribution Mains	01/01/82	600	\$64.00	\$56.68	\$7.32	\$0.60	\$6.72	\$0.00
145 Transmissions and Distribution Mains	01/01/83	600	\$5,874.00	\$5,088.18	\$785.82	\$60.48	\$725.34	\$0.00
146 Transmissions and Distribution Mains	01/01/84	600	\$263.00	\$222.20	\$40.80	\$2.88	\$37.92	\$0.00
147 Transmissions and Distribution Mains	07/01/87	600	\$110,788.00	\$84,862.51	\$25,925.49	\$1,481.40	\$24,444.09	\$0.00
148 Transmissions and Distribution Mains	06/01/88	600	\$84,379.00	\$62,860.25	\$21,518.75	\$1,168.44	\$20,350.31	\$0.00
149 Transmissions and Distribution Mains	07/01/89	600	\$22,087.00	\$15,901.21	\$6,185.79	\$317.22	\$5,868.57	\$0.00
150 Transmissions and Distribution Mains	01/01/90	600	\$35,375.00	\$25,057.76	\$10,317.24	\$515.88	\$9,801.36	\$0.00
151 Transmissions and Distribution Mains	01/01/91	600	\$60,870.00	\$41,695.62	\$19,174.38	\$913.08	\$18,261.30	\$0.00
152 Trans & Dist Mains	01/01/92	600	\$65,148.00	\$43,097.76	\$22,050.24	\$1,002.24	\$21,048.00	\$0.00
153 Transmissions and Distribution Mains	01/01/93	600	\$51,382.00	\$32,780.02	\$18,601.98	\$808.80	\$17,793.18	\$0.00
154 Trans & Dist Mains	01/01/94	600	\$3,846.00	\$2,361.96	\$1,484.04	\$61.80	\$1,422.24	\$0.00
155 Transmissions and Distribution Mains	01/01/94	600	\$61,509.00	\$37,783.92	\$23,725.08	\$988.56	\$22,736.52	\$0.00
156 Transmissions and Distribution Mains	01/01/95	600	\$12,870.00	\$7,599.54	\$5,270.46	\$210.84	\$5,059.62	\$0.00
157 Transmissions and Distribution Mains	01/01/95	600	\$91,468.00	\$54,013.92	\$37,454.08	\$1,498.20	\$35,955.88	\$0.00
158 Transmissions and Distribution Mains	07/01/96	600	\$51,606.00	\$28,625.82	\$22,980.18	\$867.12	\$22,113.06	\$0.00
159 Transmissions and Distribution Mains	12/31/97	600	\$56,838.00	\$29,597.85	\$27,240.15	\$975.72	\$26,264.43	\$0.00
160 Transmissions and Distribution Mains	12/31/98	600	\$91,618.00	\$45,506.91	\$46,111.09	\$1,594.61	\$44,516.48	\$0.00
161 Transmissions and Distribution Mains	12/31/98	600	\$13,951.00	\$6,929.45	\$7,021.55	\$242.82	\$6,778.73	\$0.00
162 Transmissions and Distribution Mains	12/31/99	480	\$80,360.00	\$49,316.18	\$31,043.82	\$1,558.68	\$29,485.14	\$0.00
163 Transmissions and Distribution Mains	12/31/99	600	\$14,832.00	\$8,763.11	\$6,068.89	\$202.85	\$5,866.04	\$0.00
164 Transmissions and Distribution Mains	12/31/00	720	\$15,406.00	\$6,663.99	\$8,742.01	\$213.60	\$8,528.41	\$0.00
165 Transmissions and Distribution Mains	12/31/00	600	\$97,303.00	\$43,634.90	\$53,668.10	\$1,735.92	\$51,932.18	\$0.00
166 Transmissions and Distribution Mains	12/31/01	480	\$23,591.00	\$13,006.57	\$10,584.43	\$482.93	\$10,101.50	\$0.00
167 Transmissions and Distribution Mains	12/31/01	600	\$11,336.00	\$5,991.41	\$5,344.59	\$167.40	\$5,177.19	\$0.00
168 Transmissions and Distribution Mains	12/31/01	240	\$9,016.00	\$8,152.00	\$864.00	\$450.78	\$413.22	\$0.00
169 Transmissions and Distribution Mains	07/01/02	240	\$11,743.00	\$10,275.25	\$1,467.75	\$587.10	\$880.65	\$0.00
170 Transmissions and Distribution Mains	12/31/02	240	\$6,894.00	\$5,888.62	\$1,005.38	\$344.70	\$660.68	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
171 Transmissions and Distribution Mains	12/31/03	600	\$23,392.00	\$15,109.62	\$8,282.38	\$244.20	\$8,038.18	\$0.00
172 Transmissions and Distribution Mains	12/31/03	600	\$6,873.00	\$4,439.72	\$2,433.28	\$71.76	\$2,361.52	\$0.00
173 Transmissions and Distribution Mains	12/31/04	240	\$46,098.00	\$34,765.57	\$11,332.43	\$2,304.91	\$9,027.52	\$0.00
174 Transmissions and Distribution Mains	12/31/04	600	\$10,049.00	\$6,029.03	\$4,019.97	\$115.08	\$3,904.89	\$0.00
175 Transmissions and Distribution Mains	12/31/05	600	\$21,874.00	\$12,114.66	\$9,759.34	\$271.68	\$9,487.66	\$0.00
176 Transmissions and Distribution Mains	12/31/05	600	\$8,303.00	\$4,598.56	\$3,704.44	\$103.14	\$3,601.30	\$0.00
367 TDM Additions	12/31/06	600	\$82,066.92	\$41,651.16	\$40,415.76	\$1,094.76	\$39,321.00	\$0.00
368 Capital Labor	12/31/06	600	\$8,269.64	\$4,197.16	\$4,072.48	\$110.28	\$3,962.20	\$0.00
383 Trans & Dist Mains	12/31/07	600	\$8,592.59	\$3,961.24	\$4,631.35	\$122.16	\$4,509.19	\$0.00
384 Capital Labor	12/31/07	600	\$5,100.00	\$2,351.17	\$2,748.83	\$72.48	\$2,676.35	\$0.00
393 Capital Labor	12/31/07	600	\$1,951.07	\$899.49	\$1,051.58	\$27.72	\$1,023.86	\$0.00
398 Trans & Dist Mains	12/31/08	600	\$12,358.96	\$5,121.24	\$7,237.72	\$186.00	\$7,051.72	\$0.00
405 Capital Labor	12/31/08	600	\$4,739.82	\$1,963.87	\$2,775.95	\$71.28	\$2,704.67	\$0.00
478 stock ordered - 2009	12/31/09	600	\$7,369.74	\$1,701.59	\$5,668.15	\$141.96	\$5,526.19	\$0.00
481 Capital Labor	12/31/09	600	\$1,622.48	\$596.20	\$1,026.28	\$25.68	\$1,000.60	\$0.00
509 stock - 2010	12/31/10	600	\$17,411.25	\$3,566.07	\$13,845.18	\$338.40	\$13,506.78	\$0.00
529 CAPITALIZED PAYROLL-T&D	12/31/10	600	\$1,518.00	\$486.63	\$1,031.37	\$25.20	\$1,006.17	\$0.00
535 TRANSMISSION & DIST MAINS	12/31/11	600	\$13,636.37	\$2,458.65	\$11,177.72	\$266.64	\$10,911.08	\$0.00
536 CAPITALIZED PAYROLL	12/31/11	600	\$2,533.93	\$693.12	\$1,840.81	\$43.92	\$1,796.89	\$0.00
556 Transmission and Distribution Mains	01/01/11	600	\$104,846.93	\$21,260.52	\$83,586.41	\$2,038.68	\$81,547.73	\$0.00
557 Transmission and Distribution Mains	01/01/11	600	\$177,474.05	\$35,987.76	\$141,486.29	\$3,450.84	\$138,035.45	\$0.00
563 Transmission and Distribution Mains	12/31/12	600	\$11,172.79	\$1,740.57	\$9,432.22	\$219.78	\$9,212.44	\$0.00
564 Capitalized Payroll	12/31/12	600	\$4,043.48	\$914.85	\$3,128.63	\$72.91	\$3,055.72	\$0.00
598 Transmissions and Distribution Mains	12/31/13	600	\$8,213.74	\$1,077.67	\$7,136.07	\$162.48	\$6,973.59	\$0.00
599 Capitalized Payroll	12/31/13	600	\$1,547.62	\$276.93	\$1,270.69	\$28.92	\$1,241.77	\$0.00
627 Transmission and Distribution Hwy 25	10/17/13	600	\$823,712.40	\$111,454.53	\$712,257.87	\$16,280.16	\$695,977.71	\$0.00
638 Transmissions and Distribution Mains	12/31/14	600	\$29,359.00	\$3,130.76	\$26,228.24	\$583.92	\$25,644.32	\$0.00
639 Capitalized Payroll	12/31/14	600	\$4,723.05	\$621.12	\$4,101.93	\$91.32	\$4,010.61	\$0.00
675 Transmission and Distribution Mains	12/31/15	600	\$86,559.19	\$7,069.17	\$79,490.02	\$1,731.19	\$77,758.83	\$0.00
676 Capitalized Payroll	12/31/15	600	\$9,290.85	\$758.61	\$8,532.24	\$185.82	\$8,346.42	\$0.00
706 Transmission & Distribution Mains Lily	09/30/16	600	\$102,842.12	\$6,856.00	\$95,986.12	\$2,056.80	\$93,929.32	\$0.00
707 Transmission & Distribution Mains	12/31/16	600	\$54,516.13	\$3,361.82	\$51,154.31	\$1,090.32	\$50,063.99	\$0.00
708 Capitalized Payroll	12/31/16	600	\$4,111.22	\$253.45	\$3,857.77	\$82.20	\$3,775.57	\$0.00
726 Transmission & Distribution Mains	12/31/17	600	\$27,850.81	\$1,160.50	\$26,690.31	\$557.04	\$26,133.27	\$0.00
727 Capitalized Payroll	12/31/17	600	\$743.49	\$31.00	\$712.49	\$14.88	\$697.61	\$0.00
749 Transmission & Distribution Mains	12/31/18	600	\$48,926.75	\$1,060.02	\$47,866.73	\$978.48	\$46,888.25	\$0.00
750 Capitalized Payroll	12/31/18	600	\$755.71	\$16.38	\$739.33	\$15.12	\$724.21	\$0.00
763 Transmission & Distribution Mains	12/31/19	600	\$2,396,055.31	\$3,993.43	\$2,392,061.88	\$47,921.16	\$2,344,140.72	\$0.00
786 Transmission & Distribution Mains	12/31/20	600	\$871,094.75	\$0.00	\$871,094.75	\$1,451.82	\$869,642.93	\$0.00
Totals For Group 3314 Transmissions & Dist			\$7,247,768.16	\$2,109,571.16	\$5,138,196.37	\$105,451.08	\$5,032,745.29	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Value	Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3334 Services								
177 Services	01/01/83	240	\$8,027.00	\$8,027.00	\$0.00	\$0.00	\$0.00	\$0.00
178 Services	01/01/84	240	\$7,496.00	\$7,496.00	\$0.00	\$0.00	\$0.00	\$0.00
179 Services	01/01/85	240	\$11,603.00	\$11,603.00	\$0.00	\$0.00	\$0.00	\$0.00
180 Services	06/30/86	240	\$12,920.00	\$12,920.00	\$0.00	\$0.00	\$0.00	\$0.00
181 Services	07/01/87	240	\$15,636.00	\$15,636.00	\$0.00	\$0.00	\$0.00	\$0.00
182 Services	01/01/89	240	\$13,641.00	\$13,641.00	\$0.00	\$0.00	\$0.00	\$0.00
183 Services	01/01/90	240	\$7,211.00	\$7,211.00	\$0.00	\$0.00	\$0.00	\$0.00
184 Services	01/01/91	240	\$12,733.00	\$12,733.00	\$0.00	\$0.00	\$0.00	\$0.00
185 Services	01/01/92	240	\$12,724.00	\$12,724.00	\$0.00	\$0.00	\$0.00	\$0.00
186 Services	01/01/93	240	\$20,630.00	\$20,630.00	\$0.00	\$0.00	\$0.00	\$0.00
187 Services	01/01/94	240	\$18,738.00	\$18,738.00	\$0.00	\$0.00	\$0.00	\$0.00
188 Services	01/01/95	240	\$6,992.00	\$6,992.00	\$0.00	\$0.00	\$0.00	\$0.00
189 Services	01/01/95	240	\$7,763.00	\$7,763.00	\$0.00	\$0.00	\$0.00	\$0.00
190 Services	07/01/96	360	\$19,773.00	\$19,466.85	\$306.15	\$47.10	\$259.05	\$0.00
191 1997 Additions	12/31/97	360	\$20,815.00	\$19,489.93	\$1,325.07	\$167.40	\$1,157.67	\$0.00
192 1998 Additions	12/31/98	360	\$34,546.00	\$31,067.97	\$3,478.03	\$390.06	\$3,087.97	\$0.00
193 Capitalized Labor	12/31/98	360	\$10,890.00	\$9,793.79	\$1,096.21	\$122.93	\$973.28	\$0.00
194 1999 Additions	12/31/99	360	\$15,826.00	\$13,617.47	\$2,208.53	\$222.72	\$1,985.81	\$0.00
195 Capitalized Labor	12/31/99	360	\$9,917.00	\$8,533.00	\$1,384.00	\$139.56	\$1,244.44	\$0.00
196 Capitalized Labor	12/31/00	360	\$9,400.00	\$7,708.94	\$1,691.06	\$154.92	\$1,536.14	\$0.00
197 Services	12/31/00	360	\$4,384.00	\$3,595.33	\$788.67	\$72.24	\$716.43	\$0.00
198 Capitalized Labor	12/31/01	360	\$9,220.00	\$7,177.97	\$2,042.03	\$171.36	\$1,870.67	\$0.00
199 Services	12/31/01	360	\$11,757.00	\$9,153.14	\$2,603.86	\$218.52	\$2,385.34	\$0.00
200 Capatilized Labor	07/01/02	360	\$7,477.00	\$5,635.87	\$1,841.13	\$147.24	\$1,693.89	\$0.00
201 SVCS Additions	07/01/02	360	\$21,859.00	\$16,477.20	\$5,381.80	\$430.56	\$4,951.24	\$0.00
202 Services	12/31/03	360	\$5,788.00	\$4,008.61	\$1,779.39	\$127.87	\$1,651.52	\$0.00
203 Capitalized Labor	12/31/03	360	\$7,522.00	\$5,209.10	\$2,312.90	\$166.20	\$2,146.70	\$0.00
204 Capitalized Laobr	12/31/04	360	\$5,260.00	\$3,410.94	\$1,849.06	\$123.96	\$1,725.10	\$0.00
205 Services	12/31/04	360	\$17,270.00	\$11,198.84	\$6,071.16	\$407.04	\$5,664.12	\$0.00
206 Services	12/31/04	360	\$1,202.00	\$779.61	\$422.39	\$28.32	\$394.07	\$0.00
207 Services	12/31/05	360	\$15,513.00	\$9,366.08	\$6,146.92	\$386.16	\$5,760.76	\$0.00
208 Capitalized Labor	12/31/05	240	\$6,319.00	\$4,449.77	\$1,869.23	\$315.96	\$1,553.27	\$0.00
369 Services	12/31/06	360	\$14,451.18	\$8,071.66	\$6,379.52	\$377.16	\$6,002.36	\$0.00
370 Capital Labor	12/31/06	360	\$4,147.20	\$2,316.48	\$1,830.72	\$108.24	\$1,722.48	\$0.00
385 Services	12/31/07	360	\$15,128.96	\$7,759.84	\$7,369.12	\$411.29	\$6,957.83	\$0.00
394 Capital Labor	12/31/07	360	\$4,349.39	\$2,230.56	\$2,118.83	\$118.27	\$2,000.56	\$0.00
399 Services	12/31/08	360	\$15,470.74	\$7,222.94	\$8,247.80	\$435.96	\$7,811.84	\$0.00
406 Capital Labor	12/31/08	360	\$4,340.58	\$2,026.53	\$2,314.05	\$122.28	\$2,191.77	\$0.00
479 stock ordered - 2009	12/31/09	360	\$5,815.13	\$2,445.59	\$3,369.54	\$169.20	\$3,200.34	\$0.00
482 Capital Labor	12/31/09	360	\$1,602.78	\$674.26	\$928.52	\$46.62	\$881.90	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
510 stock - 2010	12/31/10	360	\$12,322.36	\$4,607.26	\$7,715.10	\$368.88	\$7,346.22	\$0.00
530 CAPITALIZED PAYROLL-SERVICES	12/31/10	770	\$1,874.00	\$570.97	\$1,303.03	\$23.64	\$1,279.39	\$0.00
537 SERVICES	12/31/11	360	\$7,424.44	\$2,427.86	\$4,996.58	\$228.00	\$4,768.58	\$0.00
538 CAPITALIZED PAYROLL	12/31/11	360	\$1,722.47	\$563.50	\$1,158.97	\$52.92	\$1,106.05	\$0.00
565 Services	12/31/12	360	\$11,180.75	\$3,129.27	\$8,051.48	\$351.36	\$7,700.12	\$0.00
566 Capitalized Payroll	12/31/12	240	\$1,289.70	\$456.58	\$833.12	\$64.50	\$768.62	\$0.00
600 Services	12/31/13	360	\$9,590.06	\$2,229.94	\$7,360.12	\$307.75	\$7,052.37	\$0.00
601 Capitalized Payroll	12/31/13	360	\$1,325.06	\$307.92	\$1,017.14	\$42.48	\$974.66	\$0.00
640 Services	12/31/14	360	\$21,697.50	\$4,014.05	\$17,683.45	\$709.68	\$16,973.77	\$0.00
641 Capitalized Payroll	12/31/14	360	\$2,497.96	\$462.21	\$2,035.75	\$81.72	\$1,954.03	\$0.00
677 Services	12/31/15	360	\$5,486.99	\$746.76	\$4,740.23	\$182.88	\$4,557.35	\$0.00
678 Capitalized Payroll	12/31/15	360	\$2,225.15	\$302.82	\$1,922.33	\$74.16	\$1,848.17	\$0.00
709 Services	12/31/16	360	\$13,118.99	\$1,348.28	\$11,770.71	\$437.28	\$11,333.43	\$0.00
710 Capitalized Payroll	12/31/16	360	\$1,924.05	\$197.61	\$1,726.44	\$64.15	\$1,662.29	\$0.00
728 Services	12/31/17	360	\$14,642.01	\$1,016.75	\$13,625.26	\$488.04	\$13,137.22	\$0.00
729 Capitalized Payroll	12/31/17	240	\$2,354.99	\$245.25	\$2,109.74	\$117.72	\$1,992.02	\$0.00
751 Services	12/31/18	360	\$26,142.87	\$944.06	\$25,198.81	\$871.44	\$24,327.37	\$0.00
752 Capitalized Payroll	12/31/18	240	\$2,943.16	\$159.38	\$2,783.78	\$147.12	\$2,636.66	\$0.00
764 Services	12/31/19	360	\$24,996.60	\$69.44	\$24,927.16	\$833.22	\$24,093.94	\$0.00
787 Services	12/31/20	360	\$25,499.76	\$0.00	\$25,499.76	\$70.83	\$25,428.93	\$0.00
Totals For Group 3334 Services			\$646,416.83	\$402,802.18	\$243,614.65	\$11,146.91	\$232,467.74	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3344 Meters & Meter Installation								
219 Meters	07/01/96	420	\$54,114.00	\$53,110.11	\$1,003.89	\$87.24	\$916.65	\$0.00
222 Capitalized Labor	12/31/98	480	\$3,944.00	\$3,469.09	\$474.91	\$25.08	\$449.83	\$0.00
223 1999 Meters	12/31/99	420	\$19,066.00	\$16,121.69	\$2,944.31	\$197.40	\$2,746.91	\$0.00
224 Capitalized Labor	12/31/99	480	\$6,499.00	\$5,439.08	\$1,059.92	\$53.17	\$1,006.75	\$0.00
225 Capitalized Labor	12/31/00	480	\$4,599.00	\$3,649.71	\$949.29	\$45.36	\$903.93	\$0.00
226 Meter Installations	12/31/00	480	\$11,114.00	\$8,820.72	\$2,293.28	\$109.68	\$2,183.60	\$0.00
227 Meter Installations	12/31/01	480	\$11,795.00	\$8,844.27	\$2,950.73	\$134.64	\$2,816.09	\$0.00
228 Meter Installations	12/31/01	480	\$2,221.00	\$1,665.18	\$555.82	\$25.32	\$530.50	\$0.00
229 Capitalized Labor	12/31/01	480	\$5,030.00	\$3,771.63	\$1,258.37	\$57.36	\$1,201.01	\$0.00
230 Meter Installations	12/31/02	480	\$11,581.00	\$6,832.78	\$4,748.22	\$207.24	\$4,540.98	\$0.00
231 Capital Labor	12/31/03	480	\$4,145.00	\$2,739.35	\$1,405.65	\$58.80	\$1,346.85	\$0.00
233 Capital Labor	12/31/02	480	\$4,098.00	\$2,891.49	\$1,206.51	\$52.68	\$1,153.83	\$0.00
234 Meter Installations	12/31/03	480	\$11,638.00	\$7,691.05	\$3,946.95	\$165.00	\$3,781.95	\$0.00
235 Capital Labor	12/31/04	480	\$4,949.00	\$3,047.74	\$1,901.26	\$76.32	\$1,824.94	\$0.00
236 Meter Installations	12/31/04	480	\$9,222.00	\$5,679.32	\$3,542.68	\$142.20	\$3,400.48	\$0.00
237 Meter Installations	12/31/05	480	\$28,386.00	\$16,193.24	\$12,192.76	\$470.46	\$11,722.30	\$0.00
238 Capital Labor	12/31/05	480	\$5,310.00	\$3,028.97	\$2,281.03	\$87.96	\$2,193.07	\$0.00
371 Meter Installations	12/31/06	480	\$22,837.55	\$11,985.04	\$10,852.51	\$403.20	\$10,449.31	\$0.00
372 Capital Labor	12/31/06	480	\$3,693.33	\$1,938.15	\$1,755.18	\$65.16	\$1,690.02	\$0.00
386 Meter Installation	12/31/07	480	\$10,104.09	\$4,838.26	\$5,265.83	\$188.64	\$5,077.19	\$0.00
395 Capital Labor	12/31/07	480	\$3,316.18	\$1,588.22	\$1,727.96	\$61.92	\$1,666.04	\$0.00
400 Meter Installation	12/31/08	480	\$9,608.61	\$4,157.27	\$5,451.34	\$188.52	\$5,262.82	\$0.00
407 Capital Labor	12/31/08	480	\$4,324.25	\$1,871.06	\$2,453.19	\$84.84	\$2,368.35	\$0.00
480 Meters	12/31/09	420	\$4,328.08	\$1,732.88	\$2,595.20	\$104.16	\$2,491.04	\$0.00
483 Capital Labor	12/31/09	480	\$3,211.35	\$1,240.26	\$1,971.09	\$65.88	\$1,905.21	\$0.00
511 stock - 2010	12/31/10	420	\$16,154.04	\$5,716.79	\$10,437.25	\$402.72	\$10,034.53	\$0.00
531 CAPITALIZED PAYROLL-METERS &	12/31/10	480	\$5,978.00	\$2,030.23	\$3,947.77	\$127.68	\$3,820.09	\$0.00
539 METERS	12/31/11	420	\$11,132.96	\$3,419.35	\$7,713.61	\$286.56	\$7,427.05	\$0.00
540 CAPITALIZED PAYROLL	12/31/11	480	\$5,423.95	\$1,588.21	\$3,835.74	\$120.18	\$3,715.56	\$0.00
567 Meters	12/31/12	420	\$7,239.27	\$1,883.44	\$5,355.83	\$191.88	\$5,163.95	\$0.00
568 Capitalized Payroll	12/31/12	480	\$2,087.85	\$513.42	\$1,574.43	\$47.88	\$1,526.55	\$0.00
602 Meters and Meter Installations	12/31/13	480	\$61,729.38	\$12,264.17	\$49,465.21	\$1,458.48	\$48,006.73	\$0.00
603 Capitalized Payroll	12/31/13	480	\$1,225.67	\$243.43	\$982.24	\$28.92	\$953.32	\$0.00
642 Meters and Meter Installations	12/31/14	480	\$83,419.54	\$12,628.14	\$70,791.40	\$2,027.40	\$68,764.00	\$0.00
643 Capitalized Payroll	12/31/14	480	\$1,053.04	\$159.31	\$893.73	\$25.56	\$868.17	\$0.00
679 Meters	12/31/15	420	\$74,620.60	\$8,705.83	\$65,914.77	\$2,132.04	\$63,782.73	\$0.00
680 Capitalized Payroll	12/31/15	480	\$488.30	\$49.98	\$438.32	\$12.24	\$426.08	\$0.00
711 Meters	12/31/16	420	\$99,584.19	\$8,772.98	\$90,811.21	\$2,845.25	\$87,965.96	\$0.00
712 Capitalized Payroll	12/31/16	480	\$1,913.50	\$147.63	\$1,765.87	\$47.88	\$1,717.99	\$0.00
730 Meters	12/31/17	420	\$279,212.39	\$16,619.75	\$262,592.64	\$7,977.48	\$254,615.16	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
731 Capitalized Payroll	12/31/17	480	\$1,493.37	\$77.75	\$1,415.62	\$37.32	\$1,378.30	\$0.00
753 Meters	12/31/18	420	\$259,856.14	\$8,043.21	\$251,812.93	\$7,424.45	\$244,388.48	\$0.00
754 Capitalized Payroll	12/31/18	480	\$6,167.61	\$167.05	\$6,000.56	\$154.20	\$5,846.36	\$0.00
765 Meters	12/31/19	420	\$136,790.48	\$325.69	\$136,464.79	\$3,908.28	\$132,556.51	\$0.00
766 Capitalized Payroll	12/31/19	480	\$1,474.01	\$3.07	\$1,470.94	\$36.84	\$1,434.10	\$0.00
788 Meters	12/31/20	420	\$33,782.50	\$0.00	\$33,782.50	\$80.43	\$33,702.07	\$0.00
789 Capitalized Payroll	12/31/20	480	\$1,741.04	\$0.00	\$1,741.04	\$3.63	\$1,737.41	\$0.00
Totals For Group 3344 Meters & Meter Installation			\$1,351,702.27	\$265,705.99	\$1,085,996.28	\$32,535.53	\$1,053,460.75	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3354 Hydrants								
239 Hydrants	01/01/84	240	\$1,282.00	\$1,282.00	\$0.00	\$0.00	\$0.00	\$0.00
240 Hydrants	01/01/85	240	\$499.00	\$499.00	\$0.00	\$0.00	\$0.00	\$0.00
241 Hydrants	01/01/87	240	\$977.00	\$977.00	\$0.00	\$0.00	\$0.00	\$0.00
242 Hydrants	07/01/89	240	\$2,142.00	\$2,142.00	\$0.00	\$0.00	\$0.00	\$0.00
243 Hydrants	01/01/90	240	\$3,098.00	\$3,098.00	\$0.00	\$0.00	\$0.00	\$0.00
244 Hydrants	01/01/91	240	\$177.00	\$177.00	\$0.00	\$0.00	\$0.00	\$0.00
245 Hydrants	01/01/92	240	\$136.00	\$136.00	\$0.00	\$0.00	\$0.00	\$0.00
246 Hydrants	01/01/93	240	\$1,159.00	\$1,159.00	\$0.00	\$0.00	\$0.00	\$0.00
247 Hydrants	01/01/94	240	\$3,192.00	\$3,192.00	\$0.00	\$0.00	\$0.00	\$0.00
248 Hydrants	01/01/95	240	\$1,561.00	\$1,561.00	\$0.00	\$0.00	\$0.00	\$0.00
249 Hydrants	07/01/96	480	\$5,153.00	\$5,049.11	\$103.89	\$6.24	\$97.65	\$0.00
250 Hydrants	12/31/97	480	\$1,395.00	\$1,285.74	\$109.26	\$6.12	\$103.14	\$0.00
251 Hydrants	12/31/98	480	\$7,888.00	\$6,938.37	\$949.63	\$50.16	\$899.47	\$0.00
252 Hydrants	12/31/99	480	\$6,790.00	\$5,682.38	\$1,107.62	\$55.56	\$1,052.06	\$0.00
253 Hydrants	12/31/02	480	\$1,159.00	\$817.83	\$341.17	\$14.88	\$326.29	\$0.00
254 Hydrants	12/31/03	480	\$222.00	\$146.61	\$75.39	\$3.12	\$72.27	\$0.00
255 Hydrants	12/31/04	480	\$7,141.00	\$4,397.68	\$2,743.32	\$110.10	\$2,633.22	\$0.00
256 Hydrants	12/31/05	480	\$1,926.00	\$1,098.71	\$827.29	\$31.92	\$795.37	\$0.00
373 Hydrants	12/31/06	480	\$5,771.93	\$3,028.97	\$2,742.96	\$101.88	\$2,641.08	\$0.00
541 HYDRANTS	12/31/11	480	\$701.66	\$205.48	\$496.18	\$15.60	\$480.58	\$0.00
558 HYDRANTS	01/01/11	480	\$18,150.00	\$6,093.18	\$12,056.82	\$388.92	\$11,667.90	\$0.00
623 2 Fire Hydrants	10/11/13	480	\$6,550.00	\$1,352.67	\$5,197.33	\$153.96	\$5,043.37	\$0.00
681 (5) 3" Hydrants	08/31/15	480	\$6,995.00	\$772.21	\$6,222.79	\$174.84	\$6,047.95	\$0.00
682 (1) 3" Hydrant Meter	09/30/15	480	\$587.13	\$63.44	\$523.69	\$14.64	\$509.05	\$0.00
713 3" Hydrant	06/17/16	480	\$1,503.64	\$134.59	\$1,369.05	\$37.56	\$1,331.49	\$0.00
714 6" Hydrant	02/15/16	480	\$1,545.48	\$151.34	\$1,394.14	\$38.64	\$1,355.50	\$0.00
732 4" Hydrant	03/13/17	480	\$1,447.27	\$102.58	\$1,344.69	\$36.18	\$1,308.51	\$0.00
767 6" Hydrant 3 way	06/30/19	480	\$1,768.32	\$25.76	\$1,742.56	\$44.16	\$1,698.40	\$0.00
Totals For Group 3354 Hydrants			\$90,917.43	\$51,569.65	\$39,347.78	\$1,284.48	\$38,063.30	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3394 Plant & Misc Equip								
258 MISC Equipment	01/01/90	120	\$432.00	\$432.00	\$0.00	\$0.00	\$0.00	\$0.00
259 MISC Equipment	01/01/91	120	\$2,163.00	\$2,163.00	\$0.00	\$0.00	\$0.00	\$0.00
260 MISC Equipment	01/01/94	120	\$373.00	\$373.00	\$0.00	\$0.00	\$0.00	\$0.00
261 MISC Equipment	01/01/95	120	\$5,204.00	\$5,204.00	\$0.00	\$0.00	\$0.00	\$0.00
262 MISC Equipment	07/01/96	120	\$2,423.00	\$2,423.00	\$0.00	\$0.00	\$0.00	\$0.00
263 1997 Additions	12/31/97	120	\$445.00	\$445.00	\$0.00	\$0.00	\$0.00	\$0.00
264 1998 Additions	12/31/98	120	\$1,314.00	\$1,314.00	\$0.00	\$0.00	\$0.00	\$0.00
265 1999 Additions	12/31/99	120	\$2,260.00	\$2,260.00	\$0.00	\$0.00	\$0.00	\$0.00
266 Power Operated Equipment	12/31/00	120	\$748.00	\$748.00	\$0.00	\$0.00	\$0.00	\$0.00
267 Other Plant Equipment	12/31/01	120	\$7,953.00	\$7,953.00	\$0.00	\$0.00	\$0.00	\$0.00
268 GLI Equipment	01/20/02	120	\$26,946.00	\$26,946.00	\$0.00	\$0.00	\$0.00	\$0.00
269 DRILL	01/30/02	60	\$178.00	\$178.00	\$0.00	\$0.00	\$0.00	\$0.00
270 Standards Book	02/05/02	60	\$408.00	\$408.00	\$0.00	\$0.00	\$0.00	\$0.00
271 Computer	06/05/02	60	\$668.00	\$668.00	\$0.00	\$0.00	\$0.00	\$0.00
272 Excel Program	09/06/02	60	\$320.00	\$320.00	\$0.00	\$0.00	\$0.00	\$0.00
273 Backflow Preventor	11/27/02	60	\$112.00	\$112.00	\$0.00	\$0.00	\$0.00	\$0.00
274 MISC Equipment	12/31/03	120	\$1,009.00	\$1,009.00	\$0.00	\$0.00	\$0.00	\$0.00
275 Generators (2)	07/14/04	180	\$20,800.00	\$20,800.00	\$0.00	\$0.00	\$0.00	\$0.00
276 MISC Equipment	12/31/04	60	\$5,647.00	\$5,647.00	\$0.00	\$0.00	\$0.00	\$0.00
277 MISC Equipment	12/31/05	60	\$3,389.00	\$3,389.00	\$0.00	\$0.00	\$0.00	\$0.00
278 Computer	12/31/05	60	\$710.00	\$710.00	\$0.00	\$0.00	\$0.00	\$0.00
374 8 - 1550 Gallon Tanks	02/06/06	360	\$9,062.00	\$9,001.37	\$60.63	\$3.72	\$56.91	\$0.00
375 Misc. Equipment	09/30/06	420	\$2,396.01	\$2,261.25	\$134.76	\$6.24	\$128.52	\$0.00
387 Backup System/Printer	10/02/07	60	\$1,982.50	\$1,982.50	\$0.00	\$0.00	\$0.00	\$0.00
388 Dell Computer	10/10/07	60	\$409.60	\$409.60	\$0.00	\$0.00	\$0.00	\$0.00
401 Misc Equipment	12/31/08	420	\$4,384.79	\$3,289.26	\$1,095.53	\$45.84	\$1,049.69	\$0.00
412 router	01/16/09	180	\$72.01	\$72.01	\$0.00	\$0.00	\$0.00	\$0.00
512 table/4 chairs	06/08/10	240	\$40.00	\$27.05	\$12.95	\$1.20	\$11.75	\$0.00
513 desk/file cabinet	08/05/10	240	\$100.00	\$66.56	\$33.44	\$3.12	\$30.32	\$0.00
542 WET DRY VAC	04/30/11	180	\$87.28	\$84.66	\$2.62	\$0.42	\$2.20	\$0.00
543 STIHL FS90 WEEDEATER	05/31/11	180	\$310.22	\$297.68	\$12.54	\$1.98	\$10.56	\$0.00
544 LAPTOP COMPUTER	08/12/11	120	\$1,047.93	\$1,013.26	\$34.67	\$21.90	\$12.77	\$0.00
545 TV LCD 27"	09/29/11	240	\$429.99	\$387.29	\$42.70	\$3.66	\$39.04	\$0.00
546 200 GAL VERTICAL STORAGE TANK	09/08/11	360	\$613.00	\$319.96	\$293.04	\$13.56	\$279.48	\$0.00
572 Tme Clock	03/14/12	240	\$499.99	\$268.10	\$231.89	\$19.08	\$212.81	\$0.00
573 Laser Fax/Copier	04/18/12	240	\$221.34	\$117.05	\$104.29	\$8.52	\$95.77	\$0.00
574 FS 90 Trimmer	08/31/12	180	\$319.95	\$182.08	\$137.87	\$18.19	\$119.68	\$0.00
575 Security System	09/12/12	120	\$4,795.00	\$3,516.44	\$1,278.56	\$479.46	\$799.10	\$0.00
576 Microsoft Software	10/08/12	60	\$149.99	\$149.99	\$0.00	\$0.00	\$0.00	\$0.00
577 Filing Cabinet	11/15/12	240	\$179.39	\$86.08	\$93.31	\$7.32	\$85.99	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
604 Pressure Washer	01/31/13	180	\$218.97	\$160.68	\$58.29	\$7.32	\$50.97	\$0.00
605 Minuteman Auto Scrubber	03/19/13	180	\$1,700.44	\$1,205.96	\$494.48	\$60.60	\$433.88	\$0.00
606 26HP Kohler Riding Mower	05/31/13	180	\$2,703.70	\$1,851.20	\$852.50	\$102.30	\$750.20	\$0.00
607 Signs	06/30/13	180	\$1,775.94	\$883.12	\$892.82	\$106.08	\$786.74	\$0.00
644 Chemical Mixer	03/31/14	60	\$1,224.28	\$1,224.28	\$0.00	\$0.00	\$0.00	\$0.00
645 Air Tank Cylinder	02/28/14	180	\$397.53	\$227.29	\$170.24	\$18.72	\$151.52	\$0.00
646 Fire Extinguisher	02/28/14	120	\$292.00	\$201.11	\$90.89	\$22.25	\$68.64	\$0.00
683 2 Chairs	11/30/15	240	\$199.98	\$41.50	\$158.48	\$9.96	\$148.52	\$0.00
733 Copier	03/29/17	240	\$1,500.00	\$212.50	\$1,287.50	\$75.00	\$1,212.50	\$0.00
734 Lawnmower	04/30/17	180	\$291.35	\$53.46	\$237.89	\$19.44	\$218.45	\$0.00
735 Storage Building	08/04/17	480	\$4,150.00	\$250.85	\$3,899.15	\$103.80	\$3,795.35	\$0.00
736 16 Channel DVR	11/30/17	120	\$230.03	\$49.92	\$180.11	\$23.04	\$157.07	\$0.00
755 Computer Equipment-Micro-Comm	08/31/18	120	\$6,470.22	\$916.64	\$5,553.58	\$647.04	\$4,906.54	\$0.00
756 Metal Carport 10 x 15	07/31/18	120	\$825.55	\$123.84	\$701.71	\$82.56	\$619.15	\$0.00
757 Filter Panel Board	01/31/18	120	\$4,960.00	\$991.92	\$3,968.08	\$495.96	\$3,472.12	\$0.00
768 2 Office Chair	03/15/19	240	\$399.96	\$16.70	\$383.26	\$20.04	\$363.22	\$0.00
769 Scag Mower	03/22/19	180	\$5,600.00	\$311.10	\$5,288.90	\$373.32	\$4,915.58	\$0.00
770 5 x 8 Trailer	03/22/19	60	\$999.99	\$166.70	\$833.29	\$200.02	\$633.27	\$0.00
771 Desk	05/24/19	240	\$241.18	\$8.02	\$233.16	\$12.06	\$221.10	\$0.00
772 Sludge Pump	06/01/19	180	\$7,104.64	\$276.29	\$6,828.35	\$473.64	\$6,354.71	\$0.00
783 2 Grundfos Booster Pumps-Oak Ridge &	03/31/20	180	\$3,722.18	\$0.00	\$3,722.18	\$206.80	\$3,515.38	\$0.00
Totals For Group 3394 Plant & Misc Equip			\$155,610.93	\$116,207.27	\$39,403.66	\$3,694.16	\$35,709.50	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3405 Office Furniture & Equipment								
279 Office Furniture	01/01/90	240	\$2,146.00	\$2,146.00	\$0.00	\$0.00	\$0.00	\$0.00
280 Office Furniture	01/01/91	240	\$22,425.00	\$22,425.00	\$0.00	\$0.00	\$0.00	\$0.00
281 Office Furniture	01/01/92	240	\$6,920.00	\$6,920.00	\$0.00	\$0.00	\$0.00	\$0.00
282 Office Furniture	01/01/93	240	\$8,251.00	\$8,251.00	\$0.00	\$0.00	\$0.00	\$0.00
283 Office Furniture	01/01/94	240	\$3,482.00	\$3,482.00	\$0.00	\$0.00	\$0.00	\$0.00
284 Office Furniture	01/01/95	240	\$5,488.00	\$5,488.00	\$0.00	\$0.00	\$0.00	\$0.00
285 Office Furniture	07/01/96	120	\$13,347.00	\$13,347.00	\$0.00	\$0.00	\$0.00	\$0.00
286 1997 Additions	12/31/97	120	\$3,350.00	\$3,350.00	\$0.00	\$0.00	\$0.00	\$0.00
287 CRI Computer	01/01/98	240	\$9,650.00	\$9,650.00	\$0.00	\$0.00	\$0.00	\$0.00
288 1998 Additions	12/31/98	120	\$5,247.00	\$5,247.00	\$0.00	\$0.00	\$0.00	\$0.00
289 1999 Additions	12/31/99	120	\$22,841.00	\$22,841.00	\$0.00	\$0.00	\$0.00	\$0.00
290 Office Equipment	12/31/00	120	\$1,717.00	\$1,717.00	\$0.00	\$0.00	\$0.00	\$0.00
291 Office Equipment	12/31/01	120	\$3,427.00	\$3,427.00	\$0.00	\$0.00	\$0.00	\$0.00
292 Timeclock	05/03/02	120	\$660.00	\$660.00	\$0.00	\$0.00	\$0.00	\$0.00
293 Chair	05/08/02	120	\$64.00	\$64.00	\$0.00	\$0.00	\$0.00	\$0.00
294 Cannon Copier	08/01/02	120	\$2,680.00	\$2,680.00	\$0.00	\$0.00	\$0.00	\$0.00
295 Battery Unit	10/29/02	120	\$218.00	\$218.00	\$0.00	\$0.00	\$0.00	\$0.00
296 Compaq Computer	10/30/02	120	\$1,990.00	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
297 File Cabinet	12/17/02	120	\$149.00	\$149.00	\$0.00	\$0.00	\$0.00	\$0.00
298 Kodak Camera	12/27/02	120	\$232.00	\$232.00	\$0.00	\$0.00	\$0.00	\$0.00
299 Upright Vacuum	02/25/03	120	\$215.00	\$215.00	\$0.00	\$0.00	\$0.00	\$0.00
300 Printer & Antivirus	03/21/03	120	\$222.00	\$222.00	\$0.00	\$0.00	\$0.00	\$0.00
301 Computer	06/10/03	120	\$1,068.00	\$1,068.00	\$0.00	\$0.00	\$0.00	\$0.00
302 File Cabinets	08/12/03	120	\$154.00	\$154.00	\$0.00	\$0.00	\$0.00	\$0.00
303 File Cabinets	10/14/03	120	\$307.00	\$307.00	\$0.00	\$0.00	\$0.00	\$0.00
304 File Cabinets	01/10/04	120	\$461.00	\$461.00	\$0.00	\$0.00	\$0.00	\$0.00
305 Software Update	05/11/04	120	\$3,910.00	\$3,910.00	\$0.00	\$0.00	\$0.00	\$0.00
306 Hardware Update	05/11/04	120	\$7,323.00	\$7,323.00	\$0.00	\$0.00	\$0.00	\$0.00
307 Conference Table	06/04/04	120	\$3,300.00	\$3,300.00	\$0.00	\$0.00	\$0.00	\$0.00
308 Desk/Bookcase	06/06/04	120	\$425.00	\$425.00	\$0.00	\$0.00	\$0.00	\$0.00
309 Site Network Setup	06/18/04	120	\$1,965.00	\$1,965.00	\$0.00	\$0.00	\$0.00	\$0.00
310 Chairs/Bookcases	06/18/04	120	\$396.00	\$396.00	\$0.00	\$0.00	\$0.00	\$0.00
311 Hardware Update	07/13/04	120	\$7,423.00	\$7,423.00	\$0.00	\$0.00	\$0.00	\$0.00
312 Receipt Printer	07/13/04	120	\$831.00	\$831.00	\$0.00	\$0.00	\$0.00	\$0.00
313 Screen Protectors	07/13/04	120	\$274.00	\$274.00	\$0.00	\$0.00	\$0.00	\$0.00
314 Workstations	08/17/04	120	\$1,652.00	\$1,652.00	\$0.00	\$0.00	\$0.00	\$0.00
315 Screen Protectors	09/02/04	120	\$96.00	\$96.00	\$0.00	\$0.00	\$0.00	\$0.00
316 File Cabinets	10/20/04	120	\$298.00	\$298.00	\$0.00	\$0.00	\$0.00	\$0.00
317 2 Unitech Handhelds	12/14/04	120	\$5,665.00	\$5,665.00	\$0.00	\$0.00	\$0.00	\$0.00
318 Software Update	12/14/04	120	\$1,215.00	\$1,215.00	\$0.00	\$0.00	\$0.00	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
319 Software Conversion	05/10/05	60	\$2,625.00	\$2,625.00	\$0.00	\$0.00	\$0.00	\$0.00
320 Office Furniture	06/30/05	240	\$4,370.00	\$4,370.00	\$0.00	\$0.00	\$0.00	\$0.00
376 Web Page Setup	11/30/06	36	\$6,058.00	\$6,058.00	\$0.00	\$0.00	\$0.00	\$0.00
377 Software	10/31/06	60	\$3,662.50	\$3,662.50	\$0.00	\$0.00	\$0.00	\$0.00
378 Office Furniture	05/11/06	240	\$4,396.80	\$4,306.88	\$89.92	\$14.16	\$75.76	\$0.00
389 Office Furniture	05/18/07	240	\$1,042.47	\$952.47	\$90.00	\$12.24	\$77.76	\$0.00
402 Office Furniture	06/30/08	240	\$7,827.79	\$6,545.57	\$1,282.22	\$152.37	\$1,129.85	\$0.00
409 2-computer work stations	01/21/10	120	\$3,052.77	\$3,052.77	\$0.00	\$0.00	\$0.00	\$0.00
414 3 - desks	03/09/09	240	\$584.97	\$455.88	\$129.09	\$14.04	\$115.05	\$0.00
415 flag	06/29/09	240	\$98.00	\$74.67	\$23.33	\$2.52	\$20.81	\$0.00
416 chair and stool	06/09/09	240	\$162.95	\$123.97	\$38.98	\$4.14	\$34.84	\$0.00
417 L-shaped desk/hutch	06/19/09	240	\$1,875.00	\$1,425.42	\$449.58	\$47.76	\$401.82	\$0.00
418 computer/chair	08/20/09	240	\$562.91	\$426.70	\$136.21	\$14.16	\$122.05	\$0.00
458 table top/folding table	02/08/10	240	\$129.46	\$91.56	\$37.90	\$3.72	\$34.18	\$0.00
461 2-tables	02/08/10	240	\$87.98	\$62.05	\$25.93	\$2.52	\$23.41	\$0.00
484 Compaq computer	06/02/09	120	\$369.99	\$369.99	\$0.00	\$0.00	\$0.00	\$0.00
514 external hard drive	01/19/10	120	\$109.99	\$109.99	\$0.00	\$0.00	\$0.00	\$0.00
515 printer cable/ink#80	01/21/10	120	\$249.90	\$249.90	\$0.00	\$0.00	\$0.00	\$0.00
517 receipt printer	12/31/10	120	\$531.46	\$482.78	\$48.68	\$48.68	\$0.00	\$0.00
519 letter opener - electric	07/12/10	240	\$1,999.99	\$1,348.24	\$651.75	\$62.04	\$589.71	\$0.00
520 HP deskjet printer	09/14/10	120	\$49.00	\$45.76	\$3.24	\$3.24	\$0.00	\$0.00
521 cash drawer	03/04/10	240	\$325.00	\$228.01	\$96.99	\$9.54	\$87.45	\$0.00
547 3 1/2 TON A/C UNIT	04/18/11	420	\$2,900.00	\$1,578.72	\$1,321.28	\$50.28	\$1,271.00	\$0.00
548 LASER PRINTER	04/21/11	120	\$112.98	\$98.81	\$14.17	\$11.34	\$2.83	\$0.00
549 2 BLACK FILING CABINETS	04/30/11	240	\$459.98	\$281.74	\$178.24	\$15.84	\$162.40	\$0.00
550 BUNN COFFEE POT	05/31/11	240	\$220.35	\$133.63	\$86.72	\$7.68	\$79.04	\$0.00
551 ROUTER E2500	07/22/11	120	\$115.98	\$112.83	\$3.15	\$2.10	\$1.05	\$0.00
578 Security System	01/12/12	120	\$2,499.00	\$1,999.20	\$499.80	\$249.90	\$249.90	\$0.00
579 Phone System	01/31/12	120	\$5,168.30	\$4,134.72	\$1,033.58	\$516.80	\$516.78	\$0.00
580 Scanner	03/26/12	120	\$99.99	\$78.28	\$21.71	\$10.02	\$11.69	\$0.00
581 Electric Feeders for Office Generator	05/22/12	120	\$1,850.00	\$1,418.38	\$431.62	\$184.98	\$246.64	\$0.00
582 Shredder	06/27/12	240	\$149.99	\$117.96	\$32.03	\$2.58	\$29.45	\$0.00
583 5 Filing Cabinets	12/31/12	240	\$1,299.95	\$613.35	\$686.60	\$53.16	\$633.44	\$0.00
608 Dell Drafting Computer	05/31/13	120	\$1,220.07	\$813.47	\$406.60	\$121.98	\$284.62	\$0.00
609 Mapping Software	06/30/13	120	\$1,236.00	\$960.68	\$275.32	\$80.58	\$194.74	\$0.00
610 8 Dell Computers	07/10/13	120	\$6,927.68	\$4,502.94	\$2,424.74	\$692.76	\$1,731.98	\$0.00
611 3 Epson Printers	07/10/13	120	\$2,409.72	\$1,566.24	\$843.48	\$240.96	\$602.52	\$0.00
612 Power Edge T320 Server	07/10/13	120	\$6,256.90	\$4,066.92	\$2,189.98	\$625.68	\$1,564.30	\$0.00
613 3 Desks - Front Office	09/30/13	240	\$907.74	\$369.20	\$538.54	\$39.36	\$499.18	\$0.00
614 Drafting Printer	11/27/13	120	\$334.90	\$206.46	\$128.44	\$33.48	\$94.96	\$0.00
615 (2) 6 Shelf File Cabinets	11/30/13	240	\$1,579.98	\$619.86	\$960.12	\$69.36	\$890.76	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
616 HP LaserJet Pro 400 Printer	12/11/13	120	\$399.99	\$243.25	\$156.74	\$40.02	\$116.72	\$0.00
617 Blinds - Front Office	07/31/13	240	\$359.99	\$151.82	\$208.17	\$15.42	\$192.75	\$0.00
647 4 Desk Chairs	01/31/14	240	\$364.60	\$137.76	\$226.84	\$16.20	\$210.64	\$0.00
648 Dell Tablet	02/28/14	120	\$299.99	\$206.65	\$93.34	\$22.86	\$70.48	\$0.00
649 Dell Laptop computer	03/31/14	120	\$351.13	\$237.66	\$113.47	\$27.24	\$86.23	\$0.00
650 Printer	07/07/14	120	\$199.99	\$110.08	\$89.91	\$19.98	\$69.93	\$0.00
651 Mapping System	07/14/14	120	\$13,069.74	\$7,188.33	\$5,881.41	\$1,306.98	\$4,574.43	\$0.00
652 Computer	11/13/14	120	\$582.94	\$301.32	\$281.62	\$58.29	\$223.33	\$0.00
684 Filing Cabinet	01/31/15	240	\$153.69	\$38.40	\$115.29	\$7.68	\$107.61	\$0.00
685 Laser Printer	04/20/15	240	\$199.99	\$47.31	\$152.68	\$9.96	\$142.72	\$0.00
686 Drive-thru Sign	07/31/15	180	\$795.00	\$238.68	\$556.32	\$53.01	\$503.31	\$0.00
687 Filing Cabinet (black)	07/31/15	240	\$269.99	\$60.74	\$209.25	\$13.50	\$195.75	\$0.00
688 Copier Stand	08/31/15	240	\$118.35	\$25.97	\$92.38	\$5.88	\$86.50	\$0.00
689 Copier	09/02/15	240	\$3,416.31	\$740.13	\$2,676.18	\$170.82	\$2,505.36	\$0.00
690 Backup Hard Drive	12/03/15	240	\$159.99	\$32.83	\$127.16	\$8.04	\$119.12	\$0.00
724 2 Guest Chairs	12/07/16	240	\$300.00	\$46.25	\$253.75	\$15.00	\$238.75	\$0.00
737 Copier	03/29/17	240	\$1,500.00	\$212.50	\$1,287.50	\$75.00	\$1,212.50	\$0.00
738 (8) Ipads w/case	04/06/17	120	\$4,711.84	\$1,295.79	\$3,416.05	\$471.18	\$2,944.87	\$0.00
739 Desktop Computer	04/27/17	120	\$499.99	\$137.61	\$362.38	\$50.01	\$312.37	\$0.00
740 Speaker System-Front Office	07/31/17	120	\$1,165.60	\$291.30	\$874.30	\$116.53	\$757.77	\$0.00
741 Router	08/10/17	120	\$249.99	\$60.32	\$189.67	\$24.96	\$164.71	\$0.00
758 Dell Computer (Superintendent Office)	08/28/18	120	\$1,204.97	\$170.68	\$1,034.29	\$120.48	\$913.81	\$0.00
773 32" Monitor	05/17/19	120	\$169.99	\$11.36	\$158.63	\$17.04	\$141.59	\$0.00
774 Dell Desktop	05/17/19	120	\$794.91	\$52.96	\$741.95	\$79.45	\$662.50	\$0.00
779 Office Chair	06/19/20	240	\$147.13	\$0.00	\$147.13	\$4.27	\$142.86	\$0.00
Totals For Group 3405 Office Furniture &			\$258,891.55	\$224,265.20	\$34,626.35	\$6,149.77	\$28,476.58	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Selected Value	Dep. Amount	Ending Value	Salvage Value
Asset Group 3415 Transportation Equipment								
324 1988 Chevy 2 Ton - C 70	03/11/88	60	\$19,986.00	\$19,986.00	\$0.00	\$0.00	\$0.00	\$0.00
584 2012 Ford F-150 Truck	04/09/12	84	\$26,399.92	\$26,399.92	\$0.00	\$0.00	\$0.00	\$0.00
618 2013 Ford F-150 w/ Light Bar	04/18/13	84	\$16,006.95	\$15,583.25	\$423.70	\$423.70	\$0.00	\$0.00
653 Restoration-88 Chevy C70 Rollback	10/27/14	84	\$7,232.60	\$5,581.68	\$1,650.92	\$943.38	\$707.54	\$0.00
691 2015 Ford F150	06/03/15	84	\$18,756.00	\$12,280.73	\$6,475.27	\$2,679.42	\$3,795.85	\$0.00
715 2016 Ford F-250 Mobile 13 w/ light bar	05/18/16	84	\$36,536.05	\$19,137.85	\$17,398.20	\$5,219.46	\$12,178.74	\$0.00
716 2016 Ford F150 Mobile 14 w/ Light bar	08/08/16	84	\$28,854.04	\$14,083.50	\$14,770.54	\$4,122.00	\$10,648.54	\$0.00
717 2017 Ford F350 Mobile 15	10/31/16	60	\$38,391.00	\$24,954.15	\$13,436.85	\$7,678.20	\$5,758.65	\$0.00
742 2018 Gatormade Trailer	11/08/17	60	\$6,490.00	\$2,812.39	\$3,677.61	\$1,297.98	\$2,379.63	\$0.00
759 2018 Ford F150 4x4-Mobile 16	07/06/18	60	\$25,461.00	\$7,638.30	\$17,822.70	\$5,092.20	\$12,730.50	\$0.00
775 2019 F150-Mobile 17	05/31/19	84	\$30,058.00	\$2,862.64	\$27,195.36	\$4,293.96	\$22,901.40	\$0.00
776 2019 F250-Mobile 18	08/31/19	84	\$40,660.00	\$2,420.25	\$38,239.75	\$5,808.60	\$32,431.15	\$0.00
Totals For Group 3415 Transportation Equipment			\$294,831.56	\$153,740.66	\$141,090.90	\$37,558.90	\$103,532.00	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3435 Tools & Shop Equipment								
333 Tools and Shop Equipment	01/01/91	120	\$2,730.00	\$2,730.00	\$0.00	\$0.00	\$0.00	\$0.00
334 Tool and Shop Equipment	01/01/94	120	\$3,316.00	\$3,316.00	\$0.00	\$0.00	\$0.00	\$0.00
335 Tools and Shop Equipment	01/01/95	120	\$3,610.00	\$3,610.00	\$0.00	\$0.00	\$0.00	\$0.00
336 Tools and Shop Equipment	07/01/96	120	\$316.00	\$316.00	\$0.00	\$0.00	\$0.00	\$0.00
337 1997 Additions	12/31/97	120	\$172.00	\$172.00	\$0.00	\$0.00	\$0.00	\$0.00
338 Tool and Shop Equipment	12/31/00	120	\$6,600.00	\$6,600.00	\$0.00	\$0.00	\$0.00	\$0.00
339 Battery Charger	03/18/02	120	\$150.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00
340 Lawn Mower	04/24/02	60	\$139.00	\$139.00	\$0.00	\$0.00	\$0.00	\$0.00
341 Weedeater	07/23/02	60	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
342 Meter Vise	08/19/02	120	\$375.00	\$375.00	\$0.00	\$0.00	\$0.00	\$0.00
343 Shop Equipment	12/31/03	120	\$237.00	\$237.00	\$0.00	\$0.00	\$0.00	\$0.00
379 Tools, Shop Equipment	06/30/06	180	\$2,433.68	\$2,403.50	\$30.18	\$21.31	\$8.87	\$0.00
390 Tools, Shop Equipment	12/31/07	180	\$221.85	\$203.47	\$18.38	\$6.31	\$12.07	\$0.00
403 Hammerhead Mole	04/28/08	180	\$2,340.00	\$2,100.73	\$239.27	\$73.62	\$165.65	\$0.00
419 impact driver	04/07/09	24	\$235.00	\$235.00	\$0.00	\$0.00	\$0.00	\$0.00
420 weedeater/string oil	09/08/09	60	\$317.69	\$317.69	\$0.00	\$0.00	\$0.00	\$0.00
422 leaf blower	11/11/09	60	\$99.98	\$99.98	\$0.00	\$0.00	\$0.00	\$0.00
423 wire leads for locator	11/16/09	60	\$225.50	\$225.50	\$0.00	\$0.00	\$0.00	\$0.00
424 metal detector	11/16/09	60	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
522 weedeater	08/26/11	180	\$129.00	\$84.33	\$44.67	\$6.82	\$37.85	\$0.00
523 trailer 5 x 8	10/22/10	180	\$500.00	\$360.04	\$139.96	\$24.36	\$115.60	\$0.00
552 KOBALT SAW ALL	12/13/11	180	\$84.55	\$74.85	\$9.70	\$1.44	\$8.26	\$0.00
585 Push Mower	03/20/12	180	\$157.94	\$134.29	\$23.65	\$3.30	\$20.35	\$0.00
586 13 Amp Saw	05/31/12	180	\$159.00	\$131.48	\$27.52	\$3.72	\$23.80	\$0.00
587 48" Pipe Wrench	10/08/12	180	\$125.00	\$96.09	\$28.91	\$3.72	\$25.19	\$0.00
588 2" Water/Trash Pump	12/31/12	240	\$971.25	\$686.83	\$284.42	\$22.02	\$262.40	\$0.00
619 Tool Box	01/31/13	240	\$525.00	\$243.90	\$281.10	\$21.60	\$259.50	\$0.00
620 2014 Yamaha Generator	10/17/13	120	\$1,025.00	\$640.50	\$384.50	\$102.51	\$281.99	\$0.00
654 Lawn Mower	03/17/14	180	\$144.00	\$80.64	\$63.36	\$6.96	\$56.40	\$0.00
655 Hammer Head Mole	05/14/14	180	\$3,661.00	\$1,525.56	\$2,135.44	\$228.84	\$1,906.60	\$0.00
656 Code Reader for Trucks	05/14/14	120	\$139.99	\$91.37	\$48.62	\$11.22	\$37.40	\$0.00
658 Tubes for reading meters	10/31/14	420	\$166.32	\$56.43	\$109.89	\$3.72	\$106.17	\$0.00
659 Honda Dewatering Pump	06/30/14	240	\$428.00	\$198.83	\$229.17	\$15.84	\$213.33	\$0.00
660 Push Mower	04/30/14	180	\$363.59	\$198.75	\$164.84	\$17.83	\$147.01	\$0.00
692 Weedeater	03/31/15	180	\$219.95	\$70.76	\$149.19	\$14.64	\$134.55	\$0.00
693 Leak Locator	04/30/15	180	\$4,395.00	\$1,391.94	\$3,003.06	\$292.99	\$2,710.07	\$0.00
694 Vise	04/30/15	180	\$239.99	\$75.81	\$164.18	\$16.00	\$148.18	\$0.00
695 Master Link Jett Handheld	06/30/15	120	\$3,819.12	\$1,750.49	\$2,068.63	\$381.90	\$1,686.73	\$0.00
696 Chlorine Meter	10/31/15	180	\$418.00	\$118.32	\$299.68	\$27.84	\$271.84	\$0.00
697 Pipe/Cable locator	10/31/15	180	\$3,437.00	\$973.74	\$2,463.26	\$229.14	\$2,234.12	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
698 Chainsaw	10/31/15	180	\$313.44	\$88.74	\$224.70	\$20.88	\$203.82	\$0.00
699 Billy Goat Power Rake	11/30/15	180	\$1,199.99	\$333.50	\$866.49	\$80.02	\$786.47	\$0.00
700 30 Gal Air Compressor	12/22/15	180	\$383.80	\$104.37	\$279.43	\$25.56	\$253.87	\$0.00
701 2 cycle Gas Blower	12/22/15	180	\$75.98	\$20.58	\$55.40	\$5.04	\$50.36	\$0.00
718 FS90R Trimmer	05/26/16	180	\$329.95	\$80.52	\$249.43	\$21.96	\$227.47	\$0.00
719 Tool Box	02/29/16	180	\$151.05	\$39.48	\$111.57	\$10.08	\$101.49	\$0.00
720 Tool Set Mobile 2	08/17/16	180	\$1,604.80	\$365.61	\$1,239.19	\$106.98	\$1,132.21	\$0.00
721 Tools Mobile 13	06/08/16	180	\$506.85	\$121.20	\$385.65	\$33.78	\$351.87	\$0.00
722 Vise	06/21/16	180	\$199.99	\$47.73	\$152.26	\$13.32	\$138.94	\$0.00
743 18" Saw	01/05/17	180	\$2,890.00	\$578.08	\$2,311.92	\$192.66	\$2,119.26	\$0.00
744 Stihl Trimmer	09/30/17	180	\$329.95	\$51.24	\$278.71	\$21.96	\$256.75	\$0.00
745 KTI Testrator Indicatot (for Meter Test	03/31/17	180	\$1,933.24	\$365.16	\$1,568.08	\$128.88	\$1,439.20	\$0.00
760 Porta Pump 12V (Trash pump)\	01/31/18	180	\$960.00	\$127.92	\$832.08	\$63.96	\$768.12	\$0.00
777 Line Locator	01/31/19	180	\$2,194.00	\$146.28	\$2,047.72	\$146.28	\$1,901.44	\$0.00
780 Stihl 16" Rock Boss Saw	01/31/20	180	\$1,994.00	\$0.00	\$1,994.00	\$132.96	\$1,861.04	\$0.00
781 Craftsman Pressure Washer	02/29/20	180	\$313.18	\$0.00	\$313.18	\$19.14	\$294.04	\$0.00
Totals For Group 3435 Tools & Shop Equipment			\$60,307.62	\$34,986.23	\$25,321.39	\$2,561.11	\$22,760.28	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3445 Laboratory Equipment								
346 Laboratory Equipment	07/01/96	60	\$2,087.00	\$2,087.00	\$0.00	\$0.00	\$0.00	\$0.00
347 1998 Additions	12/31/98	60	\$626.00	\$626.00	\$0.00	\$0.00	\$0.00	\$0.00
348 Laboratory Equipment	12/31/00	120	\$264.00	\$264.00	\$0.00	\$0.00	\$0.00	\$0.00
349 Chlorine Analyzer	05/05/03	120	\$2,760.00	\$2,760.00	\$0.00	\$0.00	\$0.00	\$0.00
350 Hach 2100 Kit	05/30/03	120	\$406.00	\$406.00	\$0.00	\$0.00	\$0.00	\$0.00
351 Lab Equipment	12/31/05	180	\$549.00	\$549.00	\$0.00	\$0.00	\$0.00	\$0.00
352 Software	12/31/05	120	\$5,867.00	\$5,867.00	\$0.00	\$0.00	\$0.00	\$0.00
391 Maintenance Program	10/09/07	180	\$2,495.65	\$2,317.68	\$177.97	\$64.68	\$113.29	\$0.00
569 Top Stirrer	01/20/12	180	\$379.31	\$234.41	\$144.90	\$20.70	\$124.20	\$0.00
570 DR 3900 Spectrometer	01/20/12	180	\$3,832.32	\$2,369.16	\$1,463.16	\$209.04	\$1,254.12	\$0.00
571 Lab Turbidimeter	01/20/12	180	\$3,353.32	\$2,072.80	\$1,280.52	\$182.88	\$1,097.64	\$0.00
Totals For Group 3445 Laboratory Equipment			\$22,619.60	\$19,553.05	\$3,066.55	\$477.30	\$2,589.25	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3455 Power Operated Equipment								
589 2007 Case 580 Backhoe	12/15/12	120	\$41,800.00	\$29,608.27	\$12,191.73	\$4,180.03	\$8,011.70	\$0.00
590 Hammer Drill	12/15/12	120	\$132.00	\$110.68	\$21.32	\$7.32	\$14.00	\$0.00
702 Generators-Plant/Intake	10/31/15	240	\$378,804.37	\$80,495.85	\$298,308.52	\$18,940.20	\$279,368.32	\$0.00
723 Porta Pump	01/11/16	240	\$879.00	\$175.68	\$703.32	\$43.92	\$659.40	\$0.00
761 Bobcat Excavator	11/16/18	120	\$44,195.16	\$5,156.06	\$39,039.10	\$4,419.48	\$34,619.62	\$0.00
Totals For Group 3455 Power Operated Equipment			\$465,810.53	\$115,546.54	\$350,263.99	\$27,590.95	\$322,673.04	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3465 Communication Equipment								
353 Communication Equipment	12/31/00	120	\$7,762.00	\$7,762.00	\$0.00	\$0.00	\$0.00	\$0.00
354 Radio Tower	10/31/01	420	\$7,929.00	\$6,088.84	\$1,840.16	\$109.86	\$1,730.30	\$0.00
355 8 Radios and 1 Microphone	05/13/02	120	\$3,479.00	\$3,479.00	\$0.00	\$0.00	\$0.00	\$0.00
356 Radio Microphone	06/11/02	120	\$1,775.00	\$1,775.00	\$0.00	\$0.00	\$0.00	\$0.00
357 Communication Equipment	11/12/02	120	\$446.00	\$446.00	\$0.00	\$0.00	\$0.00	\$0.00
358 Communication Equipment	12/31/03	120	\$703.00	\$703.00	\$0.00	\$0.00	\$0.00	\$0.00
359 Communication Equipment	12/31/04	120	\$2,345.00	\$2,345.00	\$0.00	\$0.00	\$0.00	\$0.00
360 Communication Equipment	08/18/05	120	\$463.00	\$463.00	\$0.00	\$0.00	\$0.00	\$0.00
392 Phone	04/17/07	60	\$227.99	\$227.99	\$0.00	\$0.00	\$0.00	\$0.00
404 Communication Equip	12/31/08	120	\$1,733.31	\$1,733.31	\$0.00	\$0.00	\$0.00	\$0.00
413 Nextel cell phone	07/14/09	60	\$59.55	\$59.55	\$0.00	\$0.00	\$0.00	\$0.00
524 cell phones - 2	02/15/10	120	\$209.97	\$208.23	\$1.74	\$1.74	\$0.00	\$0.00
525 cell phones - 2	06/16/10	120	\$99.98	\$95.81	\$4.17	\$4.17	\$0.00	\$0.00
526 phone-swap & upgrade	08/09/10	120	\$349.97	\$329.57	\$20.40	\$20.40	\$0.00	\$0.00
527 radio antenna	09/19/10	120	\$93.20	\$87.00	\$6.20	\$6.20	\$0.00	\$0.00
553 ANTENNA	01/31/11	120	\$93.20	\$83.90	\$9.30	\$9.30	\$0.00	\$0.00
554 MOTOROLA PHONE (OTIS)	04/12/11	120	\$69.99	\$69.17	\$0.82	\$0.66	\$0.16	\$0.00
555 50 AMP POWER SUPPLY	09/30/11	120	\$787.50	\$656.20	\$131.30	\$78.78	\$52.52	\$0.00
Totals For Group 3465 Communication Equipment			\$28,626.66	\$26,612.57	\$2,014.09	\$231.11	\$1,782.98	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 3480 Other Tangible Plant								
621 Cradele for Jett Handheld	12/31/13	120	\$300.00	\$182.50	\$117.50	\$30.00	\$87.50	\$0.00
624 Utility Llnes to Aisin Tank	07/02/13	420	\$4,302.76	\$1,472.76	\$2,830.00	\$99.25	\$2,730.75	\$0.00
625 DMMR Radio Reader	08/31/13	120	\$2,116.13	\$1,357.83	\$758.30	\$211.62	\$546.68	\$0.00
626 Masterlink Jett Handheld	08/31/13	120	\$4,057.81	\$2,603.76	\$1,454.05	\$405.78	\$1,048.27	\$0.00
661 Projector & Tripod	10/31/14	120	\$324.34	\$170.15	\$154.19	\$32.47	\$121.72	\$0.00
778 Advisory App	02/28/19	120	\$3,000.00	\$275.00	\$2,725.00	\$300.00	\$2,425.00	\$0.00
782 Security Cameras - Tank	07/31/20	120	\$704.53	\$0.00	\$704.53	\$35.22	\$669.31	\$0.00
Totals For Group 3480 Other Tangible Plant			\$14,805.57	\$6,062.00	\$8,743.57	\$1,114.34	\$7,629.23	\$0.00

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Value	Selected Dep. Amount	Ending Value	Salvage Value
Report Totals			\$26,517,549.6	\$8,071,441.	\$18,446,108.0	\$539,450.81	\$17,906,657.2	\$0.00

790 Fariston Tank
Grant Adm Cost

75,000.00
26,592,549.60

...0...CA

Per Depr. schedule

26,592,549.60 +

#101-3034

LAND 463,835.66 +

#101-4100

CONST in Progress 1,955,996.80 +

29,012,382.06 *

TOTAL CAPITAL ASSETS

IRA Fund 2 (5490) (00)

Interest Rate: 1.600%

Year	Service Fee	Interest Paid	Plan and Loans	Principal Paid	Balance
1996	150.00	2,472.40	3,422.40	1,872.04	164,127.16
1997	182.34	2,095.65	2,941.02	11,837.02	132,249.15
1998	181.47	2,867.72	2,326.19	12,877.50	120,162.17
1999	181.21	2,871.71	2,501.92	12,271.00	107,890.20
2000	189.17	2,775.16	2,266.19	12,569.12	95,421.08
2001	744.52	6,271.26	2,308.79	12,809.43	82,711.45
2002	719.00				80,224.20
2003	713.24	2,253.95	2,395.17	12,075.79	70,798.36
2004	706.96			12,349.82	60,509.11
2005	649.39			12,563.74	50,001.79
2006	619.14	2,203.43	2,476.01	12,720.28	40,187.57
2007	615.62	2,205.02	2,810.59	12,940.64	30,244.81
2008	597.63	2,281.09	2,973.72	14,164.50	20,080.29
2009	585.19	2,557.54	2,110.74	14,392.14	10,008.11
2010	549.30	2,272.34	1,852.64	14,523.54	0,000.00
2011	530.92	2,087.44	2,553.34	14,659.22	0,000.00
2012	491.10	2,148.76	2,324.36	15,006.93	0,000.00
2013	430.78	2,005.24	2,007.02	15,539.45	0,000.00
2014	419.94	2,259.81	2,279.81	15,961.24	0,000.00
2015	385.66	2,199.45	2,495.13	16,356.23	0,000.00
2016	256.88	2,413.06	1,741.34	16,590.75	0,000.00
2017	331.25	2,196.58	2,901.16	16,549.10	0,000.00
2018	289.75	2,312.95	2,803.70	16,811.74	0,000.00
2019	216.39	2,087.18	2,325.48	16,878.39	0,000.00
2020	228.58	1,745.96	2,008.46	17,149.73	0,000.00
2021	190.66	1,520.07	1,712.13	17,330.32	0,000.00
2022	158.07	1,346.35	1,365.62	17,706.74	0,000.00
2023	119.52	956.13	1,073.25	17,529.75	0,000.00
2024	81.11	667.25	790.70	17,270.34	0,000.00
2025	46.69	371.45	416.71	17,171.17	0,000.00
2026	9.40	75.18	84.62	17,307.67	0.00
TOTALS	14,798.86*	126,342.89*	132,409.25	480,000.00	

OUTSTANDING DEBT INSTRUMENTS

KIA Fund B (\$450,000)

Interest Rate: 1.600%

Year	Service Fee	+	Interest Paid	=	Fees and Interest	-	Principle Paid	=	Balance
1996	450.00	+	3,472.40	=	3,922.40	-	5,872.84	=	444,127.16
1997	882.34	+	7,058.68	=	7,941.02	-	11,887.02	=	432,240.15
1998	858.47	+	6,867.72	=	7,726.19	-	12,077.96	=	420,162.18
1999	834.21	+	6,673.71	=	7,507.92	-	12,271.99	=	407,890.20
2000	809.57	+	6,476.56	=	7,286.13	-	12,469.12	=	395,421.08
2001	784.53	+	6,276.26	=	7,060.79	-	12,669.43	=	382,751.65
2002	759.09	+	6,072.74	=	6,831.83	-	12,872.95	=	369,878.70
2003	733.24	+	5,865.95	=	6,599.19	-	13,079.73	=	356,798.96
2004	706.98	+	5,655.83	=	6,362.81	-	13,289.85	=	343,509.11
2005	680.29	+	5,442.34	=	6,122.63	-	13,503.34	=	330,005.77
2006	653.18	+	5,225.43	=	5,878.61	-	13,720.26	=	316,285.51
2007	625.63	+	5,005.02	=	5,630.65	-	13,940.66	=	302,344.85
2008	597.63	+	4,781.09	=	5,378.72	-	14,164.60	=	288,180.25
2009	569.19	+	4,553.54	=	5,122.73	-	14,392.14	=	273,788.11
2010	540.30	+	4,322.34	=	4,862.64	-	14,623.34	=	259,164.77
2011	510.93	+	4,087.44	=	4,598.37	-	14,858.25	=	244,306.52
2012	481.10	+	3,848.76	=	4,329.86	-	15,096.93	=	229,209.59
2013	450.78	+	3,606.24	=	4,057.02	-	15,339.45	=	213,870.14
2014	419.98	+	3,359.83	=	3,779.81	-	15,585.86	=	198,284.28
2015	388.68	+	3,109.45	=	3,498.13	-	15,836.23	=	182,448.05
2016	356.88	+	2,855.06	=	3,211.94	-	16,090.63	=	166,357.42
2017	324.58	+	2,596.58	=	2,921.16	-	16,349.10	=	150,008.32
2018	291.75	+	2,333.95	=	2,625.70	-	16,611.74	=	133,396.58
2019	258.39	+	2,067.10	=	2,325.49	-	16,878.59	=	116,517.99
2020	224.50	+	1,795.96	=	2,020.46	-	17,149.73	=	99,368.28
2021	190.06	+	1,520.47	=	1,710.53	-	17,425.22	=	81,943.06
2022	155.07	+	1,240.55	=	1,395.62	-	17,705.14	=	64,237.92
2023	119.52	+	956.13	=	1,075.65	-	17,989.55	=	46,248.37
2024	83.40	+	667.15	=	750.55	-	18,278.54	=	27,969.83
2025	46.69	+	373.53	=	420.22	-	18,572.17	=	9,397.67
2026	9.40	+	75.18	=	84.58	-	9,397.67	=	0.00
TOTALS	14,796.36*		118,242.99*		133,039.35		450,000.00		

* Scheduled to rev \$14,796.36

* Scheduled to rev \$118,243.03

**KENTUCKY INFRASTRUCTURE AUTHORITY
ASSISTANCE AGREEMENT**

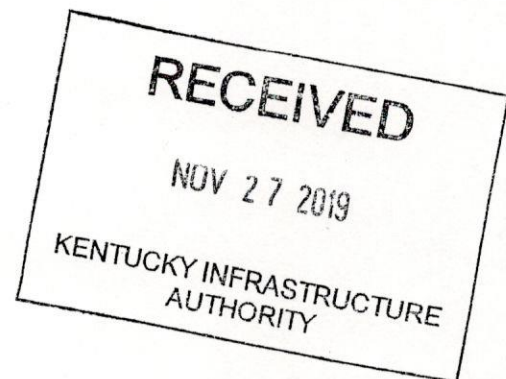
FUND B

PROJECT NUMBER: B19-005

GOVERNMENTAL AGENCY (Borrower): Laurel County Water District #2

GOVERNMENTAL AGENCY'S ADDRESS: 3910 South Laurel Road
London, Kentucky 40744

#445,000



ASSISTANCE AGREEMENT

This Assistance Agreement made and entered into as of the Effective Date (the "Assistance Agreement") by and between the KENTUCKY INFRASTRUCTURE AUTHORITY, a body corporate and politic, constituting a public corporation and governmental agency and instrumentality of the Commonwealth of Kentucky (the "Authority") and LAUREL COUNTY WATER DISTRICT #2 the Governmental Agency identified on the cover of this Assistance Agreement (the "Governmental Agency"):

WITNESSETH

WHEREAS, the General Assembly of the Commonwealth of Kentucky, being the duly and legally constituted legislature of Kentucky at its 1988 Regular Session, enacted House Bill 217 amending Chapter 224A of the Kentucky Revised Statutes (the "Act"), creating the "Kentucky Infrastructure Authority" to serve the public purposes identified in the Act; and

WHEREAS, the Authority has established its Program, as hereinafter defined, for the purpose of providing financial assistance to Governmental Agencies, as defined in the Act, in connection with the acquisition and construction of Projects, as defined in the Act, in order to preserve, protect, upgrade, conserve, develop, utilize and manage the resources of the Commonwealth of Kentucky (the "Commonwealth") for the protection and preservation of the health, safety, convenience, and welfare of the Commonwealth and its citizens, and in that respect to assist and cooperate with Governmental Agencies in achieving such purposes; and

WHEREAS, the Authority has issued, and will issue from time to time, its revenue bonds pursuant to a General Trust Indenture dated as of September 1, 1989 (the "Indenture") between the Authority and U.S. Bank National Association, as successor in interest to National City Bank (f/k/a First Kentucky Trust Company) (the "Trustee") in order to provide the "match funding" for the Program; and

WHEREAS, the Governmental Agency has determined that it is necessary and desirable to acquire, construct, and finance the Project, as hereinafter defined, and the Authority has determined that the Project is a Project within the meaning of the Act and the Indenture, thereby qualifying for financial assistance from the Authority; and

WHEREAS, the Governmental Agency desires to enter into this Assistance Agreement with the Authority for the purpose of securing from the Authority the repayable Loan hereinafter identified; and

WHEREAS, the Authority is willing to cooperate with the Governmental Agency in making available the Loan pursuant to the Act and the Indenture to be applied to the Project upon the conditions hereinafter enumerated and the covenants by the Governmental Agency herein contained to levy, collect, and enforce and remit adequate Service Charges, as hereinafter defined, for the services provided by the Governmental Agency's System, as hereinafter defined, and to apply the necessary portion of said Service Charges to the repayment of the Loan and the interest thereon, as hereinafter specifically provided; and

IN WITNESS WHEREOF, the parties hereto have caused this Assistance Agreement to be executed by their respective duly authorized officers as of the Effective Date.

The Effective Date of this Assistance Agreement is November 21, 2019.

KENTUCKY INFRASTRUCTURE
AUTHORITY

By: Donna McNeil
Executive Director

ATTEST:

By: Margaret J. Link
Title: SECRETARY

GOVERNMENTAL AGENCY:
LAUREL COUNTY WATER DISTRICT #2

By: Roy W. Link
Chairman

ATTEST:

By: Ron [Signature]
Secretary of Governmental Agency

APPROVED:

By: William M. Rands
Secretary/Finance and Administration
Cabinet of the Commonwealth of Kentucky

EXAMINED:

By: Rubin & Hayes
Legal Counsel to the
Kentucky Infrastructure Authority by [Signature]

APPROVED AS TO FORM AND
LEGALITY:

By: Patrick [Signature]
Approved, Finance and
Administration Cabinet

KENTUCKY INFRASTRUCTURE AUTHORITY
 ANTICIPATED REPAYMENT SCHEDULE
 LOAN #B19-005
 LAUREL COUNTY WATER DISTRICT #2

0.50% Interest
 \$7,996.07 P & I Calculation

Payment Date	Principal Due	Interest Due	Interest Rate	Principal & Interest	Servicing Fee	Credit Due	Total Payment	Principal Balance	R & M Reserve	Total Reserve
								\$445,000.00		
06/01/20 ¹	\$6,883.57	\$1,112.50	0.50%	\$7,996.07	\$445.00	\$0.00	\$8,441.07	\$438,116.43	\$0.00	\$0.00
12/01/20 ¹	\$6,900.78	\$1,095.29	0.50%	\$7,996.07	\$438.12	\$0.00	\$8,434.19	\$431,215.65	\$1,100.00	\$1,100.00
06/01/21 ²	\$6,918.03	\$1,078.04	0.50%	\$7,996.07	\$431.22	\$0.00	\$8,427.29	\$424,297.62	\$0.00	\$1,100.00
12/01/21 ²	\$6,935.33	\$1,060.74	0.50%	\$7,996.07	\$424.30	\$0.00	\$8,420.37	\$417,362.29	\$1,100.00	\$2,200.00
06/01/22 ³	\$6,952.66	\$1,043.41	0.50%	\$7,996.07	\$417.36	\$0.00	\$8,413.43	\$410,409.63	\$0.00	\$2,200.00
12/01/22 ³	\$6,970.05	\$1,026.02	0.50%	\$7,996.07	\$410.41	\$0.00	\$8,406.48	\$403,439.58	\$1,100.00	\$3,300.00
06/01/23 ⁴	\$6,987.47	\$1,008.60	0.50%	\$7,996.07	\$403.44	\$0.00	\$8,399.51	\$396,452.11	\$0.00	\$3,300.00
12/01/23 ⁴	\$7,004.94	\$991.13	0.50%	\$7,996.07	\$396.45	\$0.00	\$8,392.52	\$389,447.17	\$1,100.00	\$4,400.00
06/01/24 ⁵	\$7,022.45	\$973.62	0.50%	\$7,996.07	\$389.45	\$0.00	\$8,385.52	\$382,424.72	\$0.00	\$4,400.00
12/01/24 ⁵	\$7,040.01	\$956.06	0.50%	\$7,996.07	\$382.42	\$0.00	\$8,378.49	\$375,384.71	\$1,100.00	\$5,500.00
06/01/25 ⁶	\$7,057.61	\$938.46	0.50%	\$7,996.07	\$375.38	\$0.00	\$8,371.45	\$368,327.10	\$0.00	\$5,500.00
12/01/25 ⁶	\$7,075.25	\$920.82	0.50%	\$7,996.07	\$368.33	\$0.00	\$8,364.40	\$361,251.85	\$1,100.00	\$6,600.00
06/01/26 ⁷	\$7,092.94	\$903.13	0.50%	\$7,996.07	\$361.25	\$0.00	\$8,357.32	\$354,158.91	\$0.00	\$6,600.00
12/01/26 ⁷	\$7,110.67	\$885.40	0.50%	\$7,996.07	\$354.16	\$0.00	\$8,350.23	\$347,048.24	\$1,100.00	\$7,700.00
06/01/27 ⁸	\$7,128.45	\$867.62	0.50%	\$7,996.07	\$347.05	\$0.00	\$8,343.12	\$339,919.79	\$0.00	\$7,700.00
12/01/27 ⁸	\$7,146.27	\$849.80	0.50%	\$7,996.07	\$339.92	\$0.00	\$8,336.99	\$332,773.52	\$1,100.00	\$8,800.00
06/01/28 ⁹	\$7,164.14	\$831.93	0.50%	\$7,996.07	\$332.77	\$0.00	\$8,328.84	\$325,609.38	\$0.00	\$8,800.00
12/01/28 ⁹	\$7,182.05	\$814.02	0.50%	\$7,996.07	\$325.61	\$0.00	\$8,321.68	\$318,427.33	\$1,100.00	\$9,900.00
06/01/29 ³⁰	\$7,200.00	\$796.07	0.50%	\$7,996.07	\$318.43	\$0.00	\$8,314.50	\$311,227.33	\$0.00	\$9,900.00
12/01/29 ³⁰	\$7,218.00	\$778.07	0.50%	\$7,996.07	\$311.23	\$0.00	\$8,307.30	\$304,009.33	\$1,100.00	\$11,000.00
06/01/30 ¹	\$7,236.05	\$760.02	0.50%	\$7,996.07	\$304.01	\$0.00	\$8,300.08	\$296,773.28	\$0.00	\$11,000.00
12/01/30 ¹	\$7,254.14	\$741.93	0.50%	\$7,996.07	\$296.77	\$0.00	\$8,292.84	\$289,519.14	\$1,100.00	\$12,100.00
06/01/31 ²	\$7,272.27	\$723.80	0.50%	\$7,996.07	\$289.52	\$0.00	\$8,285.59	\$282,246.87	\$0.00	\$12,100.00
12/01/31 ²	\$7,290.45	\$705.62	0.50%	\$7,996.07	\$282.25	\$0.00	\$8,278.32	\$274,956.42	\$1,100.00	\$13,200.00
06/01/32 ³	\$7,308.68	\$687.39	0.50%	\$7,996.07	\$274.96	\$0.00	\$8,271.03	\$267,647.74	\$0.00	\$13,200.00
12/01/32 ³	\$7,326.95	\$669.12	0.50%	\$7,996.07	\$267.65	\$0.00	\$8,263.72	\$260,320.79	\$1,100.00	\$14,300.00
06/01/33 ⁴	\$7,345.27	\$650.80	0.50%	\$7,996.07	\$260.32	\$0.00	\$8,256.39	\$252,975.52	\$0.00	\$14,300.00
12/01/33 ⁴	\$7,363.63	\$632.44	0.50%	\$7,996.07	\$252.98	\$0.00	\$8,249.05	\$245,611.89	\$1,100.00	\$15,400.00
06/01/34 ⁵	\$7,382.04	\$614.03	0.50%	\$7,996.07	\$245.61	\$0.00	\$8,241.68	\$238,229.85	\$0.00	\$15,400.00
12/01/34 ⁵	\$7,400.50	\$595.57	0.50%	\$7,996.07	\$238.23	\$0.00	\$8,234.30	\$230,829.35	\$1,100.00	\$16,500.00
06/01/35 ⁶	\$7,419.00	\$577.07	0.50%	\$7,996.07	\$230.83	\$0.00	\$8,226.90	\$223,410.35	\$0.00	\$16,500.00
12/01/35 ⁶	\$7,437.54	\$558.53	0.50%	\$7,996.07	\$223.41	\$0.00	\$8,219.48	\$215,972.81	\$1,100.00	\$17,600.00
06/01/36 ⁷	\$7,456.14	\$539.93	0.50%	\$7,996.07	\$215.97	\$0.00	\$8,212.04	\$208,516.67	\$0.00	\$17,600.00
12/01/36 ⁷	\$7,474.78	\$521.29	0.50%	\$7,996.07	\$208.52	\$0.00	\$8,204.59	\$201,041.89	\$1,100.00	\$18,700.00
06/01/37 ⁸	\$7,493.47	\$502.60	0.50%	\$7,996.07	\$201.04	\$0.00	\$8,197.11	\$193,548.42	\$0.00	\$18,700.00
12/01/37 ⁸	\$7,512.20	\$483.87	0.50%	\$7,996.07	\$193.55	\$0.00	\$8,189.62	\$186,036.22	\$1,100.00	\$19,800.00
06/01/38 ⁹	\$7,530.98	\$465.09	0.50%	\$7,996.07	\$186.04	\$0.00	\$8,182.11	\$178,505.24	\$0.00	\$19,800.00
12/01/38 ⁹	\$7,549.81	\$446.26	0.50%	\$7,996.07	\$178.51	\$0.00	\$8,174.58	\$170,955.43	\$1,100.00	\$20,900.00
06/01/39 ⁴⁰	\$7,568.68	\$427.39	0.50%	\$7,996.07	\$170.96	\$0.00	\$8,167.03	\$163,386.75	\$0.00	\$20,900.00
12/01/39 ⁴⁰	\$7,587.60	\$408.47	0.50%	\$7,996.07	\$163.39	\$0.00	\$8,159.46	\$155,799.15	\$1,100.00	\$22,000.00
06/01/40 ¹	\$7,606.57	\$389.50	0.50%	\$7,996.07	\$155.80	\$0.00	\$8,151.87	\$148,192.58	\$0.00	\$22,000.00

Note: Principal Payments postponed a year
 No principal payments until 6/1/21

Payment Date	Principal Due	Interest Due	Interest Rate	Principal & Interest	Servicing Fee	Credit Due	Total Payment	Principal Balance	R & M Reserve	Total Reserve
12/01/401	\$7,625.59	\$370.48	0.50%	\$7,996.07	\$148.19	\$0.00	\$8,144.26	\$140,566.99	\$0.00	\$22,000.00
06/01/412	\$7,644.65	\$351.42	0.50%	\$7,996.07	\$140.57	\$0.00	\$8,136.64	\$132,922.34	\$0.00	\$22,000.00
12/01/412	\$7,663.76	\$332.31	0.50%	\$7,996.07	\$132.92	\$0.00	\$8,128.99	\$125,258.58	\$0.00	\$22,000.00
06/01/423	\$7,682.92	\$313.15	0.50%	\$7,996.07	\$125.26	\$0.00	\$8,121.33	\$117,575.66	\$0.00	\$22,000.00
12/01/423	\$7,702.13	\$293.94	0.50%	\$7,996.07	\$117.58	\$0.00	\$8,113.65	\$109,873.53	\$0.00	\$22,000.00
06/01/434	\$7,721.39	\$274.68	0.50%	\$7,996.07	\$109.87	\$0.00	\$8,105.94	\$102,152.14	\$0.00	\$22,000.00
12/01/434	\$7,740.69	\$255.38	0.50%	\$7,996.07	\$102.15	\$0.00	\$8,098.22	\$94,411.45	\$0.00	\$22,000.00
06/01/445	\$7,760.04	\$236.03	0.50%	\$7,996.07	\$94.41	\$0.00	\$8,090.48	\$86,651.41	\$0.00	\$22,000.00
12/01/445	\$7,779.44	\$216.63	0.50%	\$7,996.07	\$86.65	\$0.00	\$8,082.72	\$78,871.97	\$0.00	\$22,000.00
06/01/456	\$7,798.89	\$197.18	0.50%	\$7,996.07	\$78.87	\$0.00	\$8,074.94	\$71,073.08	\$0.00	\$22,000.00
12/01/456	\$7,818.39	\$177.68	0.50%	\$7,996.07	\$71.07	\$0.00	\$8,067.14	\$63,254.69	\$0.00	\$22,000.00
06/01/467	\$7,837.93	\$158.14	0.50%	\$7,996.07	\$63.25	\$0.00	\$8,059.32	\$55,416.76	\$0.00	\$22,000.00
12/01/467	\$7,857.53	\$138.54	0.50%	\$7,996.07	\$55.42	\$0.00	\$8,051.49	\$47,559.23	\$0.00	\$22,000.00
06/01/478	\$7,877.17	\$118.90	0.50%	\$7,996.07	\$47.56	\$0.00	\$8,043.63	\$39,682.06	\$0.00	\$22,000.00
12/01/478	\$7,896.86	\$99.21	0.50%	\$7,996.07	\$39.68	\$0.00	\$8,035.75	\$31,785.20	\$0.00	\$22,000.00
06/01/489	\$7,916.61	\$79.46	0.50%	\$7,996.07	\$31.79	\$0.00	\$8,027.86	\$23,868.59	\$0.00	\$22,000.00
12/01/489	\$7,936.40	\$59.67	0.50%	\$7,996.07	\$23.87	\$0.00	\$8,019.94	\$15,932.19	\$0.00	\$22,000.00
06/01/490	\$7,956.24	\$39.83	0.50%	\$7,996.07	\$15.93	\$0.00	\$8,012.00	\$7,975.95	\$0.00	\$22,000.00
12/01/490	\$7,975.95	\$20.12	0.50%	\$7,996.07	\$7.98	\$0.00	\$8,004.05	\$0.00	\$0.00	\$22,000.00
Totals	\$445,000.00	\$34,764.20		\$479,764.20	\$13,905.64	\$0.00	\$493,669.84		\$22,000.00	

Created by KIA on 11/20/2019

BOND RESOLUTION

LAUREL COUNTY WATER DISTRICT NO. 2

AUTHORIZING

LAUREL COUNTY WATER DISTRICT NO. 2

WATERWORKS REVENUE BONDS, SERIES 2010

IN THE PRINCIPAL AMOUNT OF

\$8,385,000

CONSISTING OF \$6,065,000 OF SERIES A BONDS

*← Series A Refinanced
9/23/20 with KRWFC*

AND

\$2,320,000 OF SERIES B BONDS

BOND RESOLUTION

RESOLUTION OF THE LAUREL COUNTY WATER DISTRICT NO. 2 AUTHORIZING AND PROVIDING FOR THE ISSUANCE AND SALE OF \$8,385,000 PRINCIPAL AMOUNT OF LAUREL COUNTY WATER DISTRICT NO. 2 WATERWORKS REVENUE BONDS, SERIES 2010, CONSISTING OF \$6,065,000 OF SERIES A BONDS AND \$2,320,000 OF SERIES B BONDS FOR THE PURPOSE OF FINANCING THE COST (NOT OTHERWISE PROVIDED) OF THE CONSTRUCTION OF EXTENSIONS, ADDITIONS AND IMPROVEMENTS TO THE EXISTING WATERWORKS SYSTEM OF SAID DISTRICT; SETTING FORTH TERMS AND CONDITIONS UPON WHICH SAID BONDS MAY BE ISSUED AND OUTSTANDING; PROVIDING FOR THE COLLECTION, SEGREGATION AND DISTRIBUTION OF THE REVENUES OF SAID WATERWORKS SYSTEM; AND PROVIDING FOR AN ADVERTISED, PUBLIC, COMPETITIVE SALE OF SAID BONDS.

WHEREAS, the waterworks system (the "System") of Laurel County Water District No. 2 (the "District") is owned and operated by said District pursuant to Chapters 58 and 74 of the Kentucky Revised Statutes (the "Act"), and

WHEREAS, the District presently has outstanding certain Prior Bonds (as hereinafter defined), which Prior Bonds are payable from and secured by a pledge of the revenues derived from the operation of the System, and

WHEREAS, all of the Prior Bonds presently outstanding are current as to payment of both principal and interest, and for the security of which a certain Sinking Fund and certain reserves are being maintained in the manner and by the means prescribed in the Prior Bond Resolution (as hereinafter defined) of the District, authorizing the Prior Bonds, and

WHEREAS, it is the desire and intent of the District at this time to authorize and provide for the issuance of revenue bonds in the principal amount of \$8,385,000, consisting of \$6,065,000 of Series A Bonds and \$2,320,000 of Series B Bonds (the "Current Bonds"), for the purpose of financing the cost (not otherwise provided) of the construction of extensions, additions and improvements to the System of the District, in accordance with plans and specifications prepared by MSE of Kentucky, Inc., and to prescribe the covenants of the District, the rights of Bondowners and the details of the issuance and sale of the proposed Current Bonds, and

WHEREAS, the District desires and intends that the Current Bonds be issued on a parity with the Prior RD Bonds, subject to the vested rights and priorities in favor of the owners of the outstanding Prior Bonds, and

EXHIBIT A-2

Series B Bonds
Schedule of Principal Payments

<u>* Payment Due January 1</u>	<u>Principal Payment</u>	<u>Payment Due January 1</u>	<u>Principal Payment</u>
2012	\$ 32,000	2031	\$58,500
2013	33,000	2032	60,500
2014	34,000	2033	62,500
2015	35,000	2034	64,500
2016	36,000	2035	66,500
2017	37,500	2036	68,500
2018	38,500	2037	71,000
2019	40,000	2038	73,000
2020	41,000	2039	75,500
2021	42,500	2040	78,000
2022	44,000	2041	80,500
2023	45,000	2042	83,000
2024	46,500	2043	86,000
2025	48,000	2044	88,500
2026	50,000	2045	91,500
2027	51,500	2046	94,500
2028	53,000	2047	97,500
2029	55,000	2048	100,500
2030	56,500	2049	100,500

*Principal payments delayed for 2 years as a result of delay in project

3%

EXHIBIT A-2

Series B Bonds
Schedule of Principal Payments

2,320,000

<u>Payment Due</u> <u>January 1</u>	<u>Principal</u> <u>Payment</u>	<u>Int</u>	<u>Payment Due</u> <u>January 1</u>	<u>Principal</u> <u>Payment</u>	<u>Int</u>
20124	\$ 32,000	68,640	20323	\$58,500	43,275
20125	33,000	67,650	20324	60,500	41,460
20126	34,000	66,630	20325	62,500	39,585
20127	35,000	65,580	20326	64,500	37,650
20128	36,000	64,500	20327	66,500	35,655
20129	37,500	63,375	20328	68,500	33,600
20120	38,500	62,220	20329	71,000	31,470
20121	40,000	61,020	20320	73,000	29,280
20222	41,000	59,790	20321	75,500	27,015
20223	42,500	58,515	20422	78,000	24,675
20224	44,000	57,195	20423	80,500	22,260
20225	45,000	55,845	20424	83,000	19,770
20226	46,500	54,450	20425	86,000	17,190
20227	48,000	53,010	20426	88,500	14,535
20228	50,000	51,510	20427	91,500	11,790
20229	51,500	49,965	20428	94,500	8,955
20220	53,000	48,375	20429	97,500	6,030
20221	55,000	46,725	20420	100,500	3,015
20322	56,500	45,030	20421	100,500	

This Series ___ Bond is issued by the District as part of an issue in the aggregate principal amount of \$8,385,000 consisting of \$6,065,000 of Series A Bonds and \$2,320,000 of Series C Bonds under and in full compliance with the Constitution and Statutes of the Commonwealth of Kentucky, including Chapters 58 and 74 of the Kentucky Revised Statutes (collectively the "Act"), and pursuant to a duly adopted Bond Resolution of the District authorizing same (the "Current Bond Resolution"), to which Current Bond Resolution reference is hereby made for a description of the nature and extent of the security thereby created, the rights and limitations of rights of the registered owner of this Bond, and the rights, obligations and duties of the District, for the purpose of financing the cost (not otherwise provided) of the construction of extensions, additions and improvements to the existing waterworks system of the District (said existing waterworks system, together with said extensions, additions and improvements, being hereinafter referred to as the "System").

This Bond ranks on a parity as to security and source of payment with the outstanding Laurel County Water District No. 2 Waterworks Revenue Bonds, Series 1997, dated June 12, 1998 (the "1997 Bonds"), authorized by a Resolution adopted by the Commission of the District on July 11, 1997 (the "1997 Bond Resolution"), subject to the vested rights and priorities in favor of the owners of the outstanding (i) Laurel County Water District No. 2 Waterworks Revenue Bonds of 1978, dated October 26, 1978 (the "1978 Bonds"), authorized by a Resolution adopted by the Commission of the District on March 10, 1978 (the "1978 Bond Resolution"); and (ii) Kentucky Infrastructure Authority loans to the District (the "KIA Loans") [hereinafter the 1978 Bonds and the KIA Loans shall be collectively referred to as the "Prior Bonds"]. Accordingly, this Bond, the 1997 Bonds, together with any bonds ranking on a parity herewith, is payable from and secured basis by a pledge of the gross revenues to be derived from the operation of the System, after providing for the requirements of the Prior Bonds.

This Bond has been issued in full compliance with the Current Bond Resolution, and this Bond, and any bonds ranking on a parity therewith that may be issued and outstanding under the conditions and restrictions of the Current Bond Resolution are and will continue to be payable from revenues which shall be set aside in a fund for that purpose and identified as the "Laurel County Water District No. 2 Fund of 1997", created in the 1997 Bond Resolution.

This Bond does not constitute an indebtedness of the District within the meaning of any constitutional or statutory provisions or limitations and is payable solely out of the revenues of the System. As provided in the Current Bond Resolution, the District covenants that so long as any of the Prior Bonds and/or this Bond, are outstanding, the System will be continuously owned and operated by the District as a revenue producing public undertaking within the meaning of the aforesaid Act for the security and source of payment of the Prior Bonds and of this Bond, and that the District will fix, and if necessary adjust, from time to time, such rates for the services and facilities of the System and will collect and account for the revenues therefrom sufficient to pay promptly the principal of and interest on the Prior Bonds, this Bond and all other bonds ranking on a parity therewith as may be outstanding from time to time, to pay the cost of operation and maintenance of the System and to provide for the depreciation thereof.

ASSISTANCE AGREEMENT

BETWEEN

KENTUCKY RURAL WATER FINANCE CORPORATION

AND

LAUREL COUNTY WATER DISTRICT NO. 2

DATED

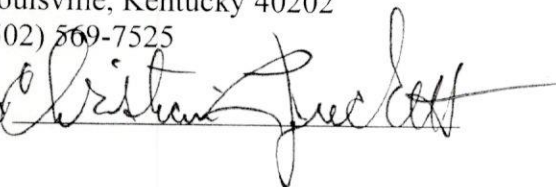
SEPTEMBER 23, 2020

IN THE AMOUNT OF \$5,815,000

This document was prepared by:

RUBIN & HAYS
Kentucky Home Trust Building
450 South Third Street
Louisville, Kentucky 40202
(502) 569-7525

By



ASSISTANCE AGREEMENT

This Assistance Agreement made and entered into as of September 23, 2020 (the "Assistance Agreement") by and between the Kentucky Rural Water Finance Corporation, a non-profit agency and instrumentality of various political subdivisions of the Commonwealth of Kentucky duly organized and existing under the laws of the Commonwealth of Kentucky (the "Issuer") and the Laurel County Water District No. 2, 3910 South Laurel Road, London, Kentucky 40743 (the "Governmental Agency"):

WITNESSETH

WHEREAS, the Issuer has established its Public Projects Flexible Term Program (the "Program") designed to provide financing for the expansion, addition and improvements of public projects for governmental entities under which the Issuer issued, in various series, its Kentucky Rural Water Finance Corporation Multimodal Public Projects Revenue Bonds (Flexible Term Program) pursuant to a Trust Indenture dated as of April 4, 2001, as supplemented from time to time (collectively, the "Indenture") between the Issuer and Regions Bank, Nashville, Tennessee (as successor in interest to Fifth Third Bank and The Bank of New York Trust Company, N.A.), as trustee (the "Trustee"), the net proceeds of which will be applied for the benefit of such governmental entities by making loans, pursuant to assistance agreements; and

WHEREAS, pursuant to the Indenture, the Issuer has authorized the issuance of the Kentucky Rural Water Finance Corporation Public Projects Refunding and Improvement Revenue Bonds (Flexible Term Program), Series 2020E (the "Series 2020E Bonds") in the aggregate principal amount of \$11,375,000, pursuant to a Supplemental Trust Indenture No. 77, dated as of September 23, 2020 by and between the Issuer and the Trustee, which Series 2020E Bonds will rank on a parity with the other outstanding bonds issued under the terms of the Indenture and the proceeds of which will be used by certain governmental agencies to acquire, construct and equip public projects described in various Assistance Agreements by and between the governmental agencies and the Issuer; and

WHEREAS, the Governmental Agency has outstanding its:

- (i) Laurel County Water District No. 2 Waterworks Revenue Bonds, Series 1997, dated June 12, 1998, in the original authorized principal amount of \$545,000; and
- (ii) Laurel County Water District No. 2 Waterworks Revenue Bonds, Series 2010A, dated February 9, 2012, in the original authorized aggregate principal amount of \$6,065,000

(collectively, the "Refunded Bonds"), which bonds were issued by the Governmental Agency to make improvements and extensions to the Governmental Agency's waterworks system (the "System"); and

WHEREAS, the Governmental Agency has determined that it is necessary and desirable and in the public interest to currently refund the Refunded Bonds, in order to effect substantial

debt service savings (the "Refunding Program"), and the Issuer has determined that the Refunding Program is a project within the meaning of the Act and the Indenture, thereby qualifying for financial assistance from the Issuer; and

WHEREAS, the Governmental Agency has designated the Issuer as its instrumentality and agency; and

WHEREAS, pursuant to this Assistance Agreement the Governmental Agency will proceed with the Refunding Program; and

WHEREAS, in and by the Prior Bond Legislation (as hereinafter defined), the right and privilege was reserved by the Governmental Agency under conditions and restrictions set out in said Prior Bond Legislation, of issuing additional bonds from time to time, payable from the income and revenues of the System and ranking on a parity with the Governmental Agency's outstanding Prior Bonds (as hereinafter defined), for the purpose, among other things, of financing the cost of extensions, additions and improvements to the System and refinancing certain outstanding indebtedness, which conditions and restrictions are found to currently exist and prevail so as to permit the issuance of certain proposed additional bonds so as to rank, when issued, on a parity with the outstanding Prior Bonds; and

WHEREAS, it is deemed necessary and advisable for the best interests of the Governmental Agency that it enter into this Assistance Agreement with the Issuer in order to borrow funds (the "Loan") in the amount of \$5,815,000 for the Refunding Program, and to reaffirm the conditions and restrictions under which similar bonds or obligations may be subsequently issued ranking on a parity therewith; and

WHEREAS, under the provisions of Sections 58.010 through 58.140, inclusive, of the Kentucky Revised Statutes, and under the provisions of the Prior Bond Legislation, the Governmental Agency is authorized to enter into this Assistance Agreement and to borrow the Loan to provide such funds for the purpose aforesaid; and

WHEREAS, the Issuer is willing to cooperate with the Governmental Agency in making available the Loan pursuant to the Act and the Indenture to be applied to the Refunding Program upon the conditions hereinafter enumerated and the covenants by the Governmental Agency herein contained; and

WHEREAS, the Issuer and the Governmental Agency have determined to enter into this Assistance Agreement pursuant to the terms of the Act and the Indenture and to set forth their respective duties, rights, covenants, and obligations with respect to the financing of the Refunding Program subject to the repayment of the Loan and the interest thereon;

NOW, THEREFORE, FOR AND IN CONSIDERATION OF THE MUTUAL COVENANTS HEREIN SET FORTH, THE LOAN HEREBY EFFECTED AND OTHER GOOD AND VALUABLE CONSIDERATION, THE RECEIPT OF WHICH IS HEREBY ACKNOWLEDGED BY EACH PARTY, THE PARTIES HERETO MUTUALLY COVENANT AND AGREE, EACH WITH THE OTHER AS FOLLOWS:

KENTUCKY RURAL WATER FINANCE CORPORATION FLEXIBLE TERM FINANCE PROGRAM SERIES 2020 E

Borrower: Laurel County Water District #2
 Closing Date: 09/23/20

Borrower Payment Schedule

Payment Date	Principal	Interest Rate	Interest	Trustee Fees	Total	Fiscal Total
01/01/20						
07/01/20						
01/01/21						
07/01/21		4.250%	62,884.44	450.00	63,334.44	
01/01/22	135,000.00	4.250%	88,431.25	450.00	88,431.25	151,765.69
07/01/22			85,562.50		223,881.25	
01/01/23	140,000.00	4.250%	85,562.50	450.00	85,562.50	309,443.75
07/01/23			82,587.50		226,012.50	
01/01/24	150,000.00	4.250%	82,587.50	450.00	82,587.50	308,600.00
07/01/24			79,400.00		233,037.50	
01/01/25	155,000.00	4.250%	79,400.00	450.00	79,400.00	312,437.50
07/01/25			76,106.25		234,850.00	
01/01/26	160,000.00	4.250%	76,106.25	450.00	76,106.25	310,956.25
07/01/26			72,706.25		236,556.25	
01/01/27	165,000.00	4.250%	72,706.25	450.00	72,706.25	309,262.50
07/01/27			69,200.00		238,156.25	
01/01/28	175,000.00	4.250%	69,200.00	450.00	69,200.00	307,356.25
07/01/28			65,481.25		244,650.00	
01/01/29	180,000.00	4.250%	65,481.25	450.00	65,481.25	310,131.25
07/01/29			61,656.25		245,931.25	
01/01/30	190,000.00	4.250%	61,656.25	450.00	61,656.25	307,587.50
07/01/30			57,618.75		252,106.25	
01/01/31	195,000.00	3.250%	57,618.75	450.00	57,618.75	309,725.00
07/01/31			54,450.00		253,068.75	
01/01/32	200,000.00	3.250%	54,450.00	450.00	54,450.00	307,518.75
07/01/32			51,200.00		254,900.00	
01/01/33	205,000.00	3.250%	51,200.00	450.00	51,200.00	306,100.00
07/01/33			47,868.75		256,650.00	
01/01/34	210,000.00	2.250%	47,868.75	450.00	47,868.75	304,518.75
07/01/34			45,506.25		258,318.75	
01/01/35	215,000.00	2.250%	45,506.25	450.00	45,506.25	303,825.00
07/01/35			43,087.50		260,956.25	
01/01/36	220,000.00	2.250%	43,087.50	450.00	43,087.50	304,043.75
07/01/36			40,612.50		263,537.50	
01/01/37	190,000.00	2.250%	40,612.50	450.00	40,612.50	304,150.00
07/01/37			38,475.00		231,062.50	
01/01/38	195,000.00	2.375%	38,475.00	450.00	38,475.00	269,537.50
07/01/38			36,159.38		233,925.00	
01/01/39	200,000.00	2.375%	36,159.38	450.00	36,159.38	270,084.38
07/01/39			33,784.38		236,609.38	
01/01/40	205,000.00	2.375%	33,784.38	450.00	33,784.38	270,393.76
07/01/40			31,350.00		239,234.38	
01/01/41	210,000.00	2.625%	31,350.00	450.00	31,350.00	270,584.38
07/01/41			28,593.75		241,800.00	
01/01/42	215,000.00	2.625%	28,593.75	450.00	28,593.75	270,393.75
07/01/42			25,771.88		244,043.75	
01/01/43	220,000.00	2.625%	25,771.88	450.00	25,771.88	269,815.63
07/01/43			22,884.38		246,221.88	
01/01/44	225,000.00	2.625%	22,884.38	450.00	22,884.38	269,106.26
07/01/44			19,931.25		248,334.38	
01/01/45	230,000.00	2.625%	19,931.25	450.00	19,931.25	268,265.63
07/01/45			16,912.50		250,381.25	
01/01/46	235,000.00	2.750%	16,912.50	450.00	16,912.50	267,293.75
07/01/46			13,681.25		252,362.50	
01/01/47	240,000.00	2.750%	13,681.25	450.00	13,681.25	266,043.75
07/01/47			10,381.25		254,131.25	
01/01/48	245,000.00	2.750%	10,381.25	450.00	10,381.25	264,512.50
07/01/48			7,012.50		255,831.25	
01/01/49	250,000.00	2.750%	7,012.50	450.00	7,012.50	262,843.75
07/01/49			3,575.00		257,462.50	
01/01/50	260,000.00	2.750%	3,575.00	250.00	3,575.00	261,037.50
					263,825.00	263,825.00
Totals	<u>5,815,000.00</u>		<u>2,682,859.48</u>	<u>13,300.00</u>	<u>8,511,159.48</u>	<u>8,511,159.48</u>

BOND RESOLUTION

LAUREL COUNTY WATER DISTRICT NO. 2

AUTHORIZING

LAUREL COUNTY WATER DISTRICT NO. 2

WATERWORKS REVENUE BONDS, SERIES 2018

IN THE PRINCIPAL AMOUNT OF

\$1,365,000

BOND RESOLUTION

RESOLUTION OF THE LAUREL COUNTY WATER DISTRICT NO. 2 AUTHORIZING AND PROVIDING FOR THE ISSUANCE AND SALE OF \$1,365,000 PRINCIPAL AMOUNT OF LAUREL COUNTY WATER DISTRICT NO. 2 WATERWORKS REVENUE BONDS, SERIES 2018 FOR THE PURPOSE OF FINANCING THE COST (NOT OTHERWISE PROVIDED) OF THE CONSTRUCTION OF EXTENSIONS, ADDITIONS AND IMPROVEMENTS TO THE EXISTING WATERWORKS SYSTEM OF SAID DISTRICT; SETTING FORTH TERMS AND CONDITIONS UPON WHICH SAID BONDS MAY BE ISSUED AND OUTSTANDING; PROVIDING FOR THE COLLECTION, SEGREGATION AND DISTRIBUTION OF THE REVENUES OF SAID WATERWORKS SYSTEM; AND PROVIDING FOR AN ADVERTISED, PUBLIC, COMPETITIVE SALE OF SAID BONDS.

WHEREAS, the waterworks system (the "System") of Laurel County Water District No. 2 (the "District") is owned and operated by said District pursuant to Chapters 58 and 74 of the Kentucky Revised Statutes (the "Act"), and

WHEREAS, the District presently has outstanding certain Prior Bonds (as hereinafter defined), which Prior Bonds are payable from and secured by a pledge of the revenues derived from the operation of the System, and

WHEREAS, all of the Prior Bonds presently outstanding are current as to payment of both principal and interest, and for the security of which a certain Sinking Fund and certain reserves are being maintained in the manner and by the means prescribed in the Prior Bond Resolution (as hereinafter defined) of the District, authorizing the Prior Bonds, and

WHEREAS, it is the desire and intent of the District at this time to authorize and provide for the issuance of revenue bonds in the principal amount of \$1,365,000 (the "Current Bonds"), for the purpose of financing the cost (not otherwise provided) of the construction of extensions, additions and improvements to the System of the District, in accordance with plans and specifications prepared by Monarch Engineering, Inc., and to prescribe the covenants of the District, the rights of Bondowners and the details of the issuance and sale of the proposed Current Bonds, and

WHEREAS, the District desires and intends that the Current Bonds be issued on a parity with the Prior RD Bonds, subject to the vested rights and priorities in favor of the owners of the outstanding Prior Bonds, and

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF COMMISSIONERS OF THE LAUREL COUNTY WATER DISTRICT NO. 2 AS FOLLOWS:

EXHIBIT A

Schedule of Principal Payments

<u>Payment Due January 1</u>	<u>Principal Payment</u>	<u>Payment Due January 1</u>	<u>Principal Payment</u>
2019	\$19,000	2039	\$33,000
2020	19,500	2040	34,000
2021	20,000	2041	35,000
2022	21,000	2042	36,000
2023	21,500	2043	37,000
2024	22,000	2044	38,000
2025	22,500	2045	39,000
2026	23,000	2046	40,000
2027	24,000	2047	41,000
2028	24,500	2048	42,000
2029	25,000	2049	43,500
2030	26,000	2050	44,500
2031	26,500	2051	45,500
2032	27,500	2052	47,000
2033	28,000	2053	48,000
2034	29,000	2054	49,500
2035	29,500	2055	51,000
2036	30,500	2056	52,500
2037	31,000	2057	54,000
2038	32,000	2058	52,500

**STATEMENT OF DISCLOSURE
OF RELATED PARTY
TRANSACTIONS-ARF FORM 3**

**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 October 4, 2019 and October 4, 2021 ("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
Jenkins Sanitation	Garbage pick-up	\$360.00
Blankenship Farms	50 bales of straw	\$250.00

- 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."

Kenneth Finley
(Print Name)

Kenneth Finley
(Signed)

Chairman
(Position/Office)

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

COMMONWEALTH OF KENTUCKY

COUNTY OF Laurel

Subscribed and sworn to before me by Kenneth Finley
(Name)

this 4th day of October, 2022.

Andrew Cupp # 605908
NOTARY PUBLIC
State-at-Large



EMPLOYEES RELATED TO UTILITY OFFICIALS
LAUREL COUNTY WATER DISTRICT #2

EMPLOYEE

RELATED TO

Tanner Jenkins
(Plant Operator)

Roy Wayne Jenkins, Commissioner/Chairman of the Board
(Deceased 9/10/21) (Grandfather of Tanner Jenkins)

Brandon Finley
(Plant Operator)

Kenneth Finley, Commissioner/Vice-Chairman & Treasurer
of the Board – Voted in as Chairman 9/21/21
(Grandfather of Brandon Finley)

Linda Fisher
(Meter Reading Clerk/
Payroll Clerk/Customer
Service)

Kenneth Fisher, Superintendent/General Manager
(Brother of Linda Fisher)

Jacob Miller
(Distribution Operator)

Kenneth Fisher, Superintendent/General Manager
(Step-father of Jacob Miller)