

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

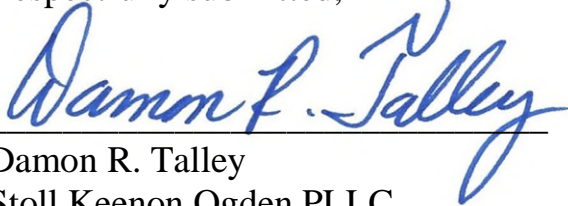
**ELECTRONIC APPLICATION OF)
DAVISS COUNTY WATER DISTRICT) CASE NO. 2022-00142
FOR ADJUSTMENT OF RATES)**

**RESPONSE OF DAVIESS COUNTY WATER DISTRICT
TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

Daviess County Water District submits its Response to the Commission Staff's First Request for Information.

Dated: August 1, 2022

Respectfully submitted,



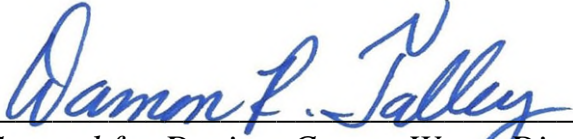
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Stoll Keenon Ogden PLLC
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Lexington, Kentucky 40507-1801
Telephone: (859) 231-3017
Fax: (859) 259-3597
gerald.wuetcher@skofirm.com

Counsel for Daviess County Water District

CERTIFICATE OF SERVICE

In accordance with 807 KAR 5:001, Section 8, and the Public Service Commission's Order of July 22, 2021 in Case No. 2020-00085, I certify that this document was transmitted to the Public Service Commission on August 1, 2022 and that there are currently no parties that the Public Service Commission has excused from participation by electronic means in this proceeding



Counsel for Daviess County Water District

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

**ELECTRONIC APPLICATION OF)
DAVISS COUNTY WATER DISTRICT) CASE NO. 2022-00142
FOR ADJUSTMENT OF RATES)**

**RESPONSE OF DAVIESS COUNTY WATER DISTRICT
TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**

FILED: August 1, 2022

DAVIESS COUNTY WATER DISTRICT

Response to Commission Staff's First Request for Information Case No. 2022-00142

Question No. 1

Responding Witness: Keith Kampe

Q-1. Provide the following expense account data:

- a. Schedules, in comparative form, showing the operating expense account balance for the test year and each of the three most recent calendar years for each account or subaccount included in the utility's annual report. Show the percentage of increase or decrease of each year over the prior year.
- b. A listing, with descriptions, of all activities, initiatives or programs undertaken or continued by the utility since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities. Include all quantifiable realized and projected savings.

A-1. **Preface.** Daviess County Water District, formerly the Southeast Daviess County Water District ("Southeast Davis District") acquired the assets and liabilities of the West Daviess County Water District ("West Daviess District") on January 1, 2021. The acquisition of the assets and liabilities of the West Daviess District was approved by the Commission in Case No. 2020-00287 by Order dated December 15, 2020. The historical test period used in this general rate adjustment case is calendar year 2021.

Throughout the Commission Staff's First Request for Information ("Request for Information"), Commission Staff requests comparative data for one, two, or three years prior to the Test Year. This information is **not** readily available and could not be provided within the limited time permitted for responding to the Request for Information for the following reason. When Daviess County Water District's Auditor prepared the 2021 PSC Annual Report, he used the financial and other information from the Southeast Daviess District's 2020 PSC Annual Report to complete the "Beginning of Year," "Previous Year," or "Prior Year" comparisons. Had he combined the financial and other information from the West Daviess District with the Southeast Daviess District when he prepared the Daviess County Water District's 2021 PSC Annual Report, then Davis County Water District could have provided

meaningful comparisons for the “Prior Year” in this Response to the Request for Information.

Instead, Daviess County Water District had no choice but to use the information in the 2021 PSC Annual Report to provide the comparisons for the “Beginning of the Year” and the “Prior Year.” To be consistent, it also used the information contained in the 2020, 2019, and 2018 PSC annual Reports for the Southeast Daviess District when providing comparative data for calendar years 2020, 2019, and 2018. Consequently, all the financial comparisons contained in this Response are skewed. This will be obvious when reviewing this Response. It is comparing the data from 2018, 2019, and 2020 for only one of the water districts (Southeast Daviess District) with the “combined” data contained in the 2021 PSC Annual Report

If Commission Staff still needs comparative data for calendar years 2018, 2019, or 2020, Daviess County Water District will provide this information, but it will be extremely time consuming to calculate and provide this information. It will need to manually enter the data from the Southeast Daviess District and the West Daviess District for a specific USoA account and then combine this information. This process will then need to be repeated for each USoA account for which a comparison is requested.

- a. See table below.

Year	Operating Expenses	Percentage Increase Over Prior Year
2018	\$2,029,066	
2019	\$2,279,898	12.36
2020	\$2,621,521	14.98
2021	\$4,922,272	87.76

- b. The last general rate adjustment for Southeastern Daviess District concluded on December 30, 2020 (See PSC Case No. 2020-00195). This is the first general rate adjustment for Daviess County Water District. Thus, there have been no initiatives or programs for minimizing costs that have produced quantifiable results.

DAVIESS COUNTY WATER DISTRICT

Response to Commission Staff's First Request for Information Case No. 2022-00142

Question No. 2

Responding Witness: Keith Kampe

Q-2. Provide, in the format provided in Schedule A, schedules showing a comparison of the balance in the revenue accounts for each month of the test year to the same month of the immediately preceding 12-month period for each revenue account or subaccount included in the utility's chart of accounts. Include appropriate footnotes to show the month each rate change was approved and the month the full impact of the change was recorded in the accounts.

Q-2. See Attachment 2. The following rate changes occurred during the test period or in the twelve-month period prior to the test period:

Case No. 2020-00149 – Purchased Water Adjustment; effective for service rendered on or after June 1, 2020; full impact of increase is reflected in the month of June 2020.

Case No. 2020-00195 – General Rate Adjustment; effective for service rendered on or after December 30, 2020; full impact of increase is reflected in the month of January 2021

Case No. 2021-00196 – Purchased Water Adjustment; effective for service rendered on or after June 1, 2021; full impact of increase is reflected in the month of June 2021.

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 3

Responding Witness: Keith Kampe

Q-3. Provide the utility's cash account balances at the beginning of the most recent calendar year and at the end of each month through the date of this request.

A-3. See Attachment 3.

Daviness County Water District Case No. 2022-00142 Cash Account Balance		
Month	Year	Amount
December	2020	\$ 232,614.00
January	2021	\$ 533,091.00
February	2021	\$ 512,586.00
March	2021	\$ 596,618.00
April	2021	\$ 588,014.00
May	2021	\$ 656,115.00
June	2021	\$ 744,006.00
July	2021	\$ 653,102.00
August	2021	\$ 672,645.00
September	2021	\$ 942,685.00
October	2021	\$ 1,039,240.00
November	2021	\$ 652,979.00
December	2021	\$ 755,834.00
January	2022	\$ 750,521.00
February	2022	\$ 823,460.00
March	2022	\$ 980,041.00
April	2022	\$ 911,048.00
May	2022	\$ 928,738.00
June	2022	\$ 894,462.00

DAVIESS COUNTY WATER DISTRICT

Response to Commission Staff's First Request for Information Case No. 2022-00142

Question No. 4

Responding Witness: Keith Kampe

Q-4. Provide the following monthly account balances and a calculation of the average (13-month) account balances for the 12 months preceding the test year:

- a. Plant in service (Account No. 101);**
- b. Plant purchased or sold (Account No. 102);**
- c. Property held for future use (Account No. 105);**
- d. Completed construction not classified (Account No. 106);**
- e. Construction work in progress (Account No. 107);**
- f. Depreciation reserve (Account No. 108);**
- g. Materials and supplies (include all accounts and subaccounts);**
- h. Computation and development of minimum cash requirements;**
- i. Balance in accounts payable applicable to amounts included in utility plant in service (if actual is indeterminable, provide a reasonable estimate.);**
- j. Balance in accounts payable applicable to amounts included in plant under construction (if actual is indeterminable, provide a reasonable estimate.); and**
- k. Balance in accounts payable applicable to prepayments by major category or subaccount.**

A-4. See Attachment 4.

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 5

Responding Witness: Keith Kampe

Q-5. Provide a detailed analysis of expenses for professional services during the test year, as shown in Schedule B, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

A-5. See Attachment 5.

Schedule B

Daviess County Water District
Case No. 2022-00142

Analysis of Professional Services Expenses
For the 12 Months Ended December 31, 2021

Line No.	Item (a)	Rate Case (b)	Annual Audit (c)	Other (d)	Total (e)
1.	Legal	\$ 4,642.00		\$ 14,277.00	\$ 18,919.00
2.	Engineering				\$ -
3.	Accounting		\$ 19,103.00		\$ 19,103.00
4.	Other				\$ -
5.	Total	\$ 4,642.00	\$ 19,103.00	\$ 14,277.00	\$ 38,022.00

Daviness County Water District Ledger Analysis

Fiscal Year 2021 Closed
Breakdown The Report By Funds
Page Break Between Funds
Transaction Date Range 01/01/21 To 12/31/21
Account Range 00632-0008 To 00633-0006
Include All Transaction Sources

Sort Order 1: Base Account
Sort Order 2: Department
Sort Order 3:
Sort Order 4:

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
00632-0008 Accounting									
04/30/21	81 765 Alexander & Company	CK# 4348	AP	07/27/21	Keith	G	\$19,103.00		<input type="checkbox"/>
							\$19,103.00	\$0.00	
	Ending Balance	Transactions: 1					\$19,103.00		
00633-0006 Legal Expense									
02/15/21	29 513 Stoll Keenon Ogden PLLC	CK# 4106	AP	07/26/21	Keith	G	\$3,069.00		<input type="checkbox"/>
02/15/21	29 514 Stoll Keenon Ogden PLLC	CK# 4107	AP	07/26/21	Keith	G	\$2,820.00		<input type="checkbox"/>
03/15/21	29 607 Stoll Keenon Ogden PLLC	CK# 4211	AP	07/26/21	Keith	G	\$2,294.00		<input type="checkbox"/>
04/15/21	29 717 Stoll Keenon Ogden PLLC	CK# 4320	AP	07/27/21	Keith	G	\$255.50		<input type="checkbox"/>
05/15/21	29 825 Stoll Keenon Ogden PLLC	CK# 4424	AP	07/27/21	Keith	G	\$2,157.50		<input type="checkbox"/>
06/15/21	29 922 Stoll Keenon Ogden PLLC	CK# 4523	AP	07/27/21	Keith	G	\$109.50		<input type="checkbox"/>
07/15/21	29 1022 Stoll Keenon Ogden PLLC	CK# 4624	AP	09/23/21	Keith	G	\$192.00		<input type="checkbox"/>
08/15/21	29 1114 Stoll Keenon Ogden PLLC	CK# 4719	AP	09/23/21	Keith	G	\$109.50		<input type="checkbox"/>
09/15/21	29 1222 Stoll Keenon Ogden PLLC	CK# 4825	AP	10/06/21	Keith	G	\$27.50		<input type="checkbox"/>
10/15/21	29 1322 Stoll Keenon Ogden PLLC	CK# 4928	AP	12/10/21	Keith	G	\$657.00		<input type="checkbox"/>
11/15/21	29 1401 Stoll Keenon Ogden PLLC	CK# 5023	AP	12/10/21	Keith	G	\$547.50		<input type="checkbox"/>
12/15/21	29 1514 Stoll Keenon Ogden PLLC	CK# 5121	AP	02/02/22	Keith	G	\$4,050.54		<input type="checkbox"/>
12/31/21	General Journal - Dec	GJ 12	GJETRX	02/02/22	Keith	G	\$2,629.50		<input type="checkbox"/>
							\$18,919.04	\$0.00	
	Ending Balance	Transactions: 13					\$18,919.04		
		Total Transactions: 14							
Report Totals							\$38,022.04	\$0.00	



ALEXANDER & COMPANY CPAS PSC

**2707 Breckenridge St.
Ste. 1
Owensboro, KY 42303
270-684-3237**

**SOUTHEAST DAVIESS COUNTY WATER
3400 BITTEL ROAD
OWENSBORO, KY 42301**

Invoice No. 193617
Date 04/13/2021
Client No. 0024555

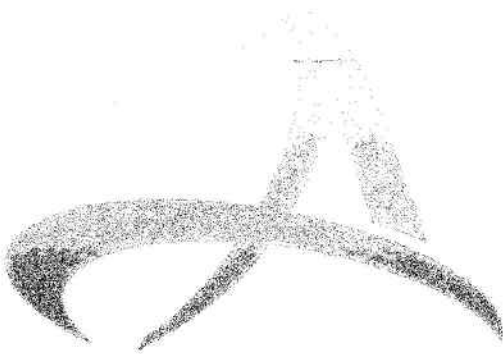
Audit of your financial statements for the year ended December 31, 2020, per contract.	\$ 8,950.00
Preparation of your PSC Report for the year ended December 31, 2020, per contract.	925.00
Call with Districts and Attorney with regards to West and Southeast merger, 10/30/20.	<u>103.00</u>
Current Amount Due	9,978.00
Prior Balance	<u>0.00</u>
Total Amount Due	<u>\$ 9,978.00</u>

*CC# 9378
9978.00
5-19-21*

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
9,978.00	0.00	0.00	0.00	0.00	9,978.00

www.acocpa.net

Alexander & Company is now accepting payment by debit and credit card for your convenience.



ALEXANDER & COMPANY CPAS PSC

**2707 Breckenridge St.
Ste. 1
Owensboro, KY 42303
270-684-3237**

**WEST DAVIESS COUNTY WATER DISTRICT
3400 BITTEL ROAD
OWENSBORO, KY 42301**

Invoice No. 193615
Date 04/13/2021
Client No. 0027800

Audit of your financial statements for the year ended December 31, 2020, per contract.	\$ 8,200.00
Preparation of your PSC Report for the year ended December 31, 2020, per contract.	<u>925.00</u>
Current Amount Due	9,125.00
Prior Balance	<u>0.00</u>
Total Amount Due	\$ <u>9,125.00</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
9,125.00	0.00	0.00	0.00	0.00	9,125.00

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Stoll Keenon Ogden PLLC

P.O. Box 150

112 North Lincoln Boulevard

Hodgenville, Kentucky 42748

(270) 358-3187

Tax ID # 61-0421389

Daviess County Water District
kkrampe@oolwireless.net
whigdon@oolwireless.net

February 3, 2021
Invoice #: 946858
Account #: 120228/161399

Re: Merger of Southeast and West Water Districts

Merger

Fees rendered this bill \$ 3,069.00

Total Current Charges This Matter \$ 3,069.00

Please return this page with payment to:

Stoll Keenon Ogden PLLC
PO Box 11969
Lexington KY 40579-1969

Or you may pay electronically via ACH to:

Stoll Keenon Ogden PLLC IOLTA Account
Fifth Third Bank Cincinnati, OH
ABA/Bank Routing Number: [REDACTED]
Account Number: [REDACTED]
Please reference your account and invoice #s
Email remittance notice or questions to:
payments@skofirm.com

*CK# 4106
Pd
2-15-21
3069.00*

Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
kkrampe@oolwireless.net
whigdon@oolwireless.net

February 3, 2021
Invoice #: 946858
Account #: 120228/161399

Re: Merger of Southeast and West Water Districts

Merger

Fees rendered this bill

\$ 3,069.00

Total Current Charges This Matter

\$ 3,069.00

Keep this copy for your records.

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 946858

Professional Services for the period through 01/31/21, including the following:

Re: Merger of Southeast and West Water Districts
Our Reference: 120228/161399/DRT/2404

Merger

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
01/02/21	Reviewed email memo from Alan Vilines re accuracy of PSC Orders in both ARF cases; prepared email memo to Alan Vilines re impact of abolishing Late Payment Fees and including the lost income from Late Payment Fees in Revenue Requirement to be paid by all customers; reviewed reply email memo from Alan Vilines; prepared email memo to Billy and Keith re Alan's findings and re filing new Tariff Sheets for both Southeast and West	DRT	0.70
01/02/21	Organized files and prepared for Organizational Meeting of Daviness County Water District. No Charge.	DRT	NO CHARGE
01/02/21	Prepared list of documents to include in Transcript of Proceedings of Merger documents	DRT	0.30
01/04/21	Attended Organizational Meeting of Daviness County Water District via conference call	DRT	0.90
01/04/21	Revised Closing Memo based on discussions with Mr. Talley	KLB	0.20
01/05/21	Reviewed documents from Merger case; organized documents; began drafting Transcript of Proceedings	KLB	1.60
01/07/21	Conferred with Christina in two (2) separate phone calls re Merger issues, Sample Meter Testing, and whether to challenge abolishment of Late Payment Fees. No Charge.	DRT	NO CHARGE
01/08/21	Reviewed executed Closing documents and email memo from Keith; prepared reply email memo to Keith confirming receipt. No Charge.	DRT	NO CHARGE
01/08/21	Prepared email memo to Billy and Keith and attached Closing Memo confirming Merger was successfully completed	DRT	0.20
01/11/21	Conferred with Jerry Wuetcher re Adoption Notice and logistics of Daviness County Water District adopting rates for West and for Southeast and whether one or two Adoption Notices will need to be filed with PSC. No Charge.	DRT	NO CHARGE
01/11/21	Conferred with D. Talley re filing of Adoption Notice and revised Tariff Sheets with PSC	GEW	0.50
01/12/21	Prepared list of topics to be included in Resolution adopting and implementing rate increases approved by PSC for Southeast and West Districts	DRT	0.30
01/12/21	Reviewed sample rate resolutions from prior cases; prepared lengthy email memo to Katelyn Brown outlining topics to be included	DRT	NO CHARGE

Keep this copy for your records.

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 946858

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	in Resolution adopting and implementing PSC approved rate increases; provided additional information to Katelyn Brown re Resolution		
01/13/21	Prepared first draft of Minutes of Organizational Meeting of DCWD held on 1-4-21; reviewed and revised multiple drafts of Organizational Minutes; prepared additional paragraph re Merger to add to Minutes of Organizational Meeting; prepared email memo to client and attached Minutes of Organizational Meeting	DRT	1.30
01/13/21	Discussed Daviess County Water District Resolution for adoption of new Southeast and West rates with Mr. Talley	KLB	0.20
01/14/21	Reviewed first draft of Rate Resolution; prepared some additional Whereas clauses and some new Sections to add to Rate Resolution; prepared email memo to Katelyn Brown to explain rationale for suggested changes	DRT	0.60
01/14/21	Conferred with Katelyn Brown to discuss additional revisions to Rate Resolution. No Charge.	DRT	NO CHARGE
01/14/21	Drafted Daviess County Water District Resolution for Rate Adjustment; discussed Resolution with Mr. Talley; revised Resolution based on discussions with Mr. Talley	KLB	2.10
01/15/21	Prepared email memo to Billy and Keith and attached Rate Resolution; explained rationale for some of the provisions in the Rate Resolution	DRT	0.30
01/15/21	Reviewed and approved final version of Rate Resolution prepared by Katelyn Brown; conferred with Christina re Rate Resolution and need to revise Minutes. No Charge.	DRT	NO CHARGE
01/15/21	Prepared email memo to Katelyn; forwarded necessary information to Katelyn Brown to enable her to revise Minutes of Organizational Meeting; reviewed and approved revised Minutes prepared by Katelyn Brown; prepared email memo to Billy and Keith and attached revised Minutes of Organizational Meeting. No Charge.	DRT	NO CHARGE
01/15/21	Revised Daviess County Water District Minutes of Organizational Meeting	KLB	0.30
Total Services			\$3,069.00

Keep this copy for your records.

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 946858**Summary of Services**

<u>Init</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
GEW	Wuetcher, G E	0.50	360.00	180.00
DRT	Talley, D R	4.60	365.00	1,679.00
KLB	Brown, K L	4.40	275.00	1,210.00
	Total Services	9.50		\$3,069.00

TOTAL FEES & DISBURSEMENTS	\$3,069.00
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Total Current Charges This Matter	\$3,069.00
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Keep this copy for your records.

Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
kkrampe@oolwireless.net
whigdon@oolwireless.net

February 3, 2021
Invoice #: 946859
Account #: 120228/163995

Subjects: Bylaws & Tariffs

Re: General Counseling Regulatory

Fees rendered this bill	\$ 4,820.00
Less discount	\$-2,000.00
Total Current Charges This Matter	\$ 2,820.00

Please return this page with payment to:

Stoll Keenon Ogden PLLC
PO Box 11969
Lexington KY 40579-1969

Or you may pay electronically via ACH to:

Stoll Keenon Ogden PLLC IOLTA Account
Fifth Third Bank Cincinnati, OH
ABA/Bank Routing Number: [REDACTED]
Account Number: [REDACTED]
Please reference your account and invoice #s
Email remittance notice or questions to:
payments@skofirm.com

CHK 4107
Pd
2.15.21
2820.00

Stoll Keenon Ogden PLLC

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Hodgenville, Kentucky 42748

(270) 358-3187

Tax ID # 61-0421389

Daviess County Water District

kkrampe@oolwireless.net

whigdon@oolwireless.net

February 3, 2021

Invoice #: 946859

Account #: 120228/163995

Re: General Counseling Regulatory

Fees rendered this bill	\$ 4,820.00
Less discount	\$-2,000.00
Total Current Charges This Matter	\$ 2,820.00

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Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 946859

Professional Services for the period through 01/31/21, including the following:

Re: General Counseling Regulatory

Our Reference: 120228/163995/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
01/08/21	Conferred with Keith re filing new Tariff Sheets with PSC to implement PSC rate increases; provided guidance to Keith; prepared email memo to PSC Staff Attorney re mistake about wholesale rates in Appendix A to both Southeast and West Orders and need to prepare revised Orders; prepared email memo to Keith and Billy re email sent to PSC; reviewed reply email memo from PSC Staff Attorney	DRT	1.10
01/13/21	Reviewed email memo from Billy and email memo from Stan Conn re changing location of January Board meeting and Special Meeting requirements; prepared lengthy email memo to client answering questions about complying with the Open Meetings Act and providing Notice of Special Meeting to public and newspaper	DRT	0.70
01/13/21	Prepared draft Notice of Special Meeting and Agenda; prepared email memo to Billy and Keith and attached draft Special Meeting Notice and Agenda	DRT	0.40
01/20/21	Reviewed email memo from Keith with questions about deadline for filing for rate increase and timing of filing Motion for Extension of time and other matters; prepared email memo to Keith to answer his questions; conferred with Keith re these and other matters	DRT	0.30
01/20/21	Reviewed email memo from Keith re PSC's rejection of Tariff filing; reviewed email memo from PSC detailing changes to be made to Tariff Sheets; reviewed PSC Regulations re proper symbols to use on Tariff Sheets; prepared email memo to Keith with my recommendations and findings; reviewed four (4) revised Tariff Sheets for Southeast Division and four (4) similar revised Tariff Sheets for West Division; prepared email memo to Keith approving the revised Tariff Sheets	DRT	1.40
01/23/21	Reviewed numerous sets of Bylaws that have been adopted by water associations, regional water commissions, non-profit corporations, and private corporations; highlighted certain sections of these Bylaws that might be adapted for the proposed Bylaws for DCWD; prepared outline of provisions to be included in the proposed Bylaws for DCWD	DRT	1.10
01/23/21	Prepared lengthy email memo to Katelyn Brown to offer guidance to her in preparing the proposed Bylaws for DCWD; attached samples of Bylaws adopted by water associations and regional water commissions	DRT	NO CHARGE
01/25/21	Prepared portions of draft Bylaws for Daviess County Water District	KLB	3.10
01/26/21	Prepared additional portions of draft Bylaws for Daviess County Water District; reviewed and revised entire first draft of Bylaws; made additional revisions to draft Bylaws	KLB	5.80

Keep this copy for your records.

Daviess County Water District

Stoll Keenon Ogden PLLC
Invoice No. 946859

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
01/30/21	Reviewed Bylaws from other water districts, city utility commissions, water associations, and private corporations for any applicable provision to be included in the Bylaws for DCWD. No Charge.	DRT	NO CHARGE
01/30/21	Reviewed draft Bylaws for DCWD prepared by Katelyn Brown; made revisions to Bylaws; prepared new Articles to be included in Bylaws; researched applicable provisions of KRS to include in Bylaws	DRT	1.50
01/30/21	Prepared lengthy email memo to Katelyn Brown explaining rationale for some of the suggested changes to the Bylaws	DRT	NO CHARGE
Total Services			\$4,820.00

Summary of Services			<u>Hours</u>	<u>Rate</u>	<u>Value</u>
<u>Init</u>	<u>Timekeeper</u>				
DRT	Talley, D R		6.50	365.00	2,372.50
KLB	Brown, K L		8.90	275.00	2,447.50
	Total Services		15.40		\$4,820.00

TOTAL FEES & DISBURSEMENTS	\$4,820.00
LESS DISCOUNT	\$-2,000.00
Total Current Charges This Matter	\$2,820.00

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Stoll Keenon Ogden PLLC

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Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389**

Daviess County Water District
kkrampe@oolwireless.net
whigdon@oolwireless.net

March 2, 2021
Invoice #: 948785
Account #: 120228/163995

Re: General Counseling Regulatory

*CK# 4211
3-15-21
2294.00*

Fees rendered this bill	\$ 2,294.00
Total Current Charges This Matter	\$ 2,294.00

Please return this page with payment to:

Stoll Keenon Ogden PLLC
PO Box 11969
Lexington KY 40579-1969

Or you may pay electronically via ACH to:

Stoll Keenon Ogden PLLC IOLTA Account
Fifth Third Bank Cincinnati, OH
ABA/Bank Routing Number: [REDACTED]
Account Number: [REDACTED]
Please reference your account and invoice #s
Email remittance notice or questions to:
payments@skofirm.com

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 948785

Professional Services for the period through 02/28/21, including the following:

Re: General Counseling Regulatory
Our Reference: 120228/163995/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
02/01/21	Reviewed revised version of Bylaws and made suggested revisions; exchanged email memos with Katelyn Brown explaining rationale for changes	DRT	NO CHARGE
02/01/21	Reviewed second and third revised versions of Bylaws; reviewed first and second drafts of Table of Contents; made suggested revisions to improve appearance of Table of Contents; exchanged email memos with Katelyn Brown re Bylaws and Table of Contents	DRT	NO CHARGE
02/01/21	Prepared email memo to clients summarizing major provisions of Bylaws and explaining some of the philosophy behind why some topics were included in the Bylaws; attached Bylaws and Table of Contents	DRT	0.30
02/01/21	Revised previous version of Bylaws of Daviness County Water District; discussed revisions with Mr. Talley; drafted Table of Contents and Cover Page for Bylaws	KLB	2.50
02/03/21	Conferred with Billy and Keith re questions about Bylaws and Code of Ethics; reviewed existing Code of Ethics sent to me by Keith; prepared reply email memo to Keith re Code of Ethics	DRT	0.50
02/03/21	Conferred with Katelyn Brown re need to revise Article 8 of Bylaws re Code of Ethics; exchanged email memos with Katelyn Brown re language to include in revised Article 8; reviewed and approved revised Bylaws with revised Article 8	DRT	NO CHARGE
02/03/21	Prepared email to Billy and Keith and attached revised version of Bylaws	DRT	0.20
02/03/21	Revised Article Eight of Bylaws	KLB	0.40
02/17/21	Conferred with Christina re engineering procurement and need to review existing Engineering Agreement for Hwy 54 Relocation Project	DRT	NO CHARGE
02/19/21	Reviewed Engineering Services Contract between HRG and Southeast District; reviewed similar contracts of other water districts with KTC; conferred with Billy to obtain additional information re Hwy 54 Project and extent of work performed by HRG; conferred with Billy re procurement procedures and laws	DRT	1.20
02/19/21	Prepared lengthy email memo to client re whether Engineering Services Contract with HRG can be terminated without cause and provided other information about the Contract; recommended that Contract not be terminated at this time	DRT	0.80
02/23/21	Conferred with Christina O'Bryan during Board meeting re procedure for adopting Bylaws	DRT	NO CHARGE

Keep this copy for your records.

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 948785

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
02/26/21	Conferred with Christina to answer questions from Board members re Bylaws; discussed procurement issues and procedure for approving and paying invoices; reviewed provisions in KRS Chapter 74 re Treasurer's duties; prepared lengthy email memo to Christina re these topics with emphasis on options for approving and paying invoices	DRT	1.10
Total Services			\$2,294.00

Summary of Services					
<u>Init</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>	
DRT	Talley, D R	4.10	365.00	1,496.50	
KLB	Brown, K L	2.90	275.00	797.50	
	Total Services	7.00		\$2,294.00	

TOTAL FEES & DISBURSEMENTS	\$2,294.00
Total Current Charges This Matter	\$2,294.00

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Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
kkrampe@oolwireless.net
whigdon@oolwireless.net

April 2, 2021
Invoice #: 950771
Account #: 120228/163995

Re: General Counseling Regulatory

Fees rendered this bill	\$ 255.50
Total Current Charges This Matter	\$ 255.50

CK# 4320
255.50
4.15.21

633-6

Daviess County Water District

Stoll Keenon Ogden PLLC
 Invoice No. 950771

Professional Services for the period through 03/31/21, including the following:

Re: General Counseling Regulatory
 Our Reference: 120228/163995/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
03/08/21	Conferred with Billy re procurement of trucks from State Master Bid Contract and declaring old trucks as surplus; prepared email memo to Keith re language to use in Minutes when trucks are purchased using State Master Bid Contract and language to use in Minutes when old trucks are declared surplus	DRT	0.50
03/19/21	Reviewed email memo from client re whether DCWD must amend its Administrative Code to include ability to purchase using the State Master Contract prepared reply email memo to Billy	DRT	NO CHARGE
03/26/21	Conferred with Billy to solve potential procurement issue on purchase of new trucks	DRT	0.20
Total Services			\$255.50

Summary of Services					
<u>Init</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>	
DRT	Talley, D R	0.70	365.00	255.50	
	Total Services	0.70		\$255.50	

TOTAL FEES & DISBURSEMENTS	\$255.50
Total Current Charges This Matter	\$255.50

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Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
Attn: William Higdon & Keith Krampe via email
whigdon@daviesswater.org
kkrampe@daviesswater.org

May 4, 2021
Invoice #: 952966
Account #: 120228/165830

Re: Meter Test Frequency Deviation

Fees rendered this bill	\$ 183.00
Total Current Charges This Matter	\$ 183.00

CK# 4424 183.00 5-15-21

Total JMB 2157.50

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 952966

Professional Services for the period through 04/30/21, including the following:

Re: Meter Test Frequency Deviation
Our Reference: 120228/165830/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
04/23/21	Participated in conference call with Laura, Billy, Keith, and Mary Ellen Wimberly to develop strategy re sample testing Southeast Division meters and West Division meters or to obtain PSC approval to just sample test combined system's meters; also answered other questions posed by clients	DRT	NO CHARGE
04/23/21	Reviewed PSC Orders in both West District and Southeast District's 2020 Sample Meter Testing cases to prepare for the conference call with clients	DRT	0.20
04/23/21	Discussed meter deviation Orders with client	MEW	0.40
Total Services			\$183.00

Summary of Services

<u>Init</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRT	Talley, D R	0.20	365.00	73.00
MEW	Wimberly, M E	0.40	275.00	110.00
Total Services		0.60		\$183.00

TOTAL FEES & DISBURSEMENTS \$183.00

Total Current Charges This Matter \$183.00**Keep this copy for your records.**

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P.O. Box 150
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Hodgenville, Kentucky 42748
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Tax ID # 61-0421389

Daviess County Water District
Attn: William Higdon & Keith Krampe via email
whigdon@daviesswater.org
kkrampe@daviesswater.org

May 4, 2021
Invoice #: 952965
Account #: 120228/161399

Re: Merger of Southeast and West Water Districts

Merger

Fees rendered this bill

\$ 1,573.00

Total Current Charges This Matter

\$ 1,573.00

Keep this copy for your records.

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 952965

Professional Services for the period through 04/30/21, including the following:

Re: Merger of Southeast and West Water Districts
Our Reference: 120228/161399/DRT/2404

Merger

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
04/12/21	Prepared lengthy email memo to Katelyn Brown and provided guidance for her to file Notice of Filing and Merger with PSC; also outlined next steps to be performed re DCWD adopting the former West District's Tariff Sheet pertaining to rates	DRT	NO CHARGE
04/13/21	Reviewed and approved Notice of Filing and Merger prepared by Katelyn Brown; exchanged email memos with Katelyn Brown re filing this document with PSC; reviewed email memo from PSC notifying parties that Notice of Filing and Merger was received by PSC; viewed PSC website to confirm that Notice of Filing and Merger was posted to case file	DRT	NO CHARGE
04/13/21	Prepared email memo to Billy and Keith re Notice of Filing and Merger; attached Notice of Filing and Merger to email; explained purpose of this PSC filing and next steps to clients	DRT	0.20
04/13/21	Prepared email memo to Katelyn Brown re need to file Daviness County Judge / Executive Order and Exhibits with PSC; exchanged follow-up email memos with Katelyn Brown	DRT	NO CHARGE
04/13/21	Drafted Notice of Filing and Merger; filed Notice of Filing on PSC website	KLB	0.60
04/14/21	Drafted Notice of Filing and Name Change; discussed with Mr. Talley; revised Notice of Filing and Name Change based on discussions with Mr. Talley; filed on PSC website	KLB	0.90
04/15/21	Prepared very lengthy and detailed email memo to Daniel Hinton at PSC re name change and Adoption Notice procedures; conferred with Daniel Hinton in lengthy phone call	DRT	0.80
04/15/21	Prepared email memo to Billy and Keith summarizing actions to be taken re Tariff filings to effectuate Name Change and Adoption Notice	DRT	0.20
04/21/21	Reviewed PSC regulations re Adoption Notices; reviewed West District's existing Tariffs; reviewed portion of Southeast District's existing Tariffs on file with the PSC	DRT	0.40
04/21/21	Conferred with Katelyn Brown re filing Adoption Notice and Tariff Cover Sheet; provided guidance to Katelyn Brown; exchanged numerous email memos with Katelyn Brown; reviewed and approved Adoption Notice and Tariff Cover Sheet	DRT	NO CHARGE
04/21/21	Discussed filing of tariff documents with Mr. Talley; drafted Cover Sheet and Adoption Notice	KLB	0.80
04/22/21	Prepared lengthy email memo to Billy, Keith, and Christina re Adoption Notice and Tariff filing and attached proposed Adoption Notice and other Tariff Sheets to clients; reviewed email memo from	DRT	0.60

Keep this copy for your records.

Daviess County Water District

Stoll Keenon Ogden PLLC
Invoice No. 952965

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	Keith with detailed questions; prepared follow-up email memo to Keith re proposed method for filing Tariff Sheets after PWA Order is issued		
04/26/21	Filed revised tariff Cover Sheet and Notice of Adoption on PSC website	KLB	0.50
Total Services			\$1,573.00

Summary of Services					
<u>Init</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>	
DRT	Talley, D R	2.20	365.00	803.00	
KLB	Brown, K L	2.80	275.00	770.00	
Total Services		5.00		\$1,573.00	

TOTAL FEES & DISBURSEMENTS	\$1,573.00
Total Current Charges This Matter	\$1,573.00

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Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
Attn: William Higdon & Keith Krampe via email
whigdon@daviesswater.org
kkrampe@daviesswater.org

May 4, 2021
Invoice #: 952968
Account #: 120228/163995

Re: General Counseling Regulatory

Fees rendered this bill	\$ 401.50
Total Current Charges This Matter	\$ 401.50

Keep this copy for your records.

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 952968

Professional Services for the period through 04/30/21, including the following:

Re: General Counseling Regulatory
Our Reference: 120228/163995/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
04/02/21	Reviewed email memo from Christina re procedure for reinstating Late Payment Fees in lieu of passage of HB 272; prepared reply email memo to Christina	DRT	NO CHARGE
04/12/21	Conferred with Keith re PWA Application and whether there will be two Purchased Water Adjustment Factors (one for Southeast Division and one for West Division) or a single Purchased Water Adjustment Factor; discussed next steps to be performed to enable Daviess County WD to file one PWA Application	DRT	0.20
04/14/21	Reviewed draft Notice of Filing of Name Change prepared by Katelyn Brown; suggested minor revision; reviewed PSC website to confirm that Notice and Executive Order were uploaded to case file by PSC; exchanged email memos with Katelyn Brown	DRT	NO CHARGE
04/16/21	Reviewed Section 8 of District's current Administrative Code; reviewed and found relevant portion of KRS Chapter 45A that permits water districts to use the State Master Bid Contract; prepared first draft of a new sub-section of Section 8 of Administrative Code re State Master Bid Contract; reviewed and revised first draft; prepared email memo to client containing suggested language for revising Administrative Code	DRT	0.90
Total Services			\$401.50

		Summary of Services		
<u>Init</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRT	Talley, D R	1.10	365.00	401.50
	Total Services	1.10		\$401.50

TOTAL FEES & DISBURSEMENTS \$401.50

Total Current Charges This Matter \$401.50**Keep this copy for your records.**

Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
Attn: William Higdon & Keith Krampe via email
whigdon@daviesswater.org
kkrampe@daviesswater.org

June 2, 2021
Invoice #: 955178
Account #: 120228/163995

Re: General Counseling Regulatory

Fees rendered this bill	\$ 109.50
Total Current Charges This Matter	\$ 109.50

CKB 4523
109.50
~~6-15-21~~
6-15-21

Daviess County Water District

Stoll Keenon Ogden PLLC
Invoice No. 955178

Professional Services for the period through 05/31/21, including the following:

Re: General Counseling Regulatory
Our Reference: 120228/163995/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
05/18/21	Conferred with Christina re Minutes of April Board meeting; reviewed email memos from Christina re Minutes; conferred with Billy and Keith re Minutes	DRT	0.30
Total Services			\$109.50

<u>Init</u>	<u>Timekeeper</u>	Summary of Services		
		<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRT	Talley, D R	0.30	365.00	109.50
	Total Services	0.30		\$109.50

TOTAL FEES & DISBURSEMENTS	\$109.50
Total Current Charges This Matter	\$109.50

Keep this copy for your records.

Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
Attn: William Higdon & Keith Krampe via email
whigdon@daviesswater.org
kkrampe@daviesswater.org

July 2, 2021
Invoice #: 957280
Account #: 120228/163995

Re: General Counseling Regulatory

Fees rendered this bill	\$ 109.50
Total Current Charges This Matter	\$ 109.50

Total 192.00

Keep this copy for your records.

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 957280

Professional Services for the period through 06/30/21, including the following:

Re: General Counseling Regulatory
Our Reference: 120228/163995/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
06/01/21	Prepared email memo to Billy and Keith and attached letter from PSC approving Cover Page of Daviness County Water District Tariff; also attached stamped Cover Page; prepared another email memo to Billy and Keith and attached PSC stamped Adoption Page and Tariff Sheets for retail and wholesale rates of the West Division	DRT	0.30
Total Services			<u>\$109.50</u>

Summary of Services					
<u>Init</u>	<u>Timekeeper</u>		<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRT	Talley, D R		<u>0.30</u>	365.00	<u>109.50</u>
	Total Services		0.30		\$109.50

TOTAL FEES & DISBURSEMENTS	\$109.50
Total Current Charges This Matter	\$109.50

Keep this copy for your records.

Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
Attn: William Higdon & Keith Krampe via email
whigdon@daviesswater.org
kkrampe@daviesswater.org

July 2, 2021
Invoice #: 957278
Account #: 120228/165830

Re: Meter Test Frequency Deviation

Fees rendered this bill	\$ 82.50
Total Current Charges This Matter	\$ 82.50

Keep this copy for your records.

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 957278

Professional Services for the period through 06/30/21, including the following:

Re: Meter Test Frequency Deviation
Our Reference: 120228/165830/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
06/17/21	Performed random selection of 2011 meters to be tested in 2021 and sent to client	MEW	0.30
Total Services			\$82.50

Summary of Services					
<u>Init</u>	<u>Timekeeper</u>		<u>Hours</u>	<u>Rate</u>	<u>Value</u>
MEW	Wimberly, M E		0.30	275.00	82.50
	Total Services		0.30		\$82.50

TOTAL FEES & DISBURSEMENTS	\$82.50
Total Current Charges This Matter	\$82.50

Keep this copy for your records.

Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
Attn: William Higdon & Keith Krampe via email
whigdon@daviesswater.org
kkrampe@daviesswater.org

August 5, 2021
Invoice #: 959452
Account #: 120228/163995

Re: General Counseling Regulatory

Fees rendered this bill	\$ 109.50
Total Current Charges This Matter	\$ 109.50

Keep this copy for your records.

Daviss County Water District

Stoll Keenon Ogden PLLC
Invoice No. 959452

Professional Services for the period through 07/31/21, including the following:

Re: General Counseling Regulatory
Our Reference: 120228/163995/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
07/23/21	Prepared email memo to Keith re Jason Pennell's contact information; conferred with Keith re PSC Tariffs for Leak Adjustment, Hydrant Meters, Damage to District property, and other matters; discussed strategy with Keith	DRT	0.30
Total Services			\$109.50

<u>Init</u>	<u>Timekeeper</u>	Summary of Services		
		<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRT	Talley, D R	0.30	365.00	109.50
	Total Services	0.30		\$109.50

TOTAL FEES & DISBURSEMENTS	\$109.50
Total Current Charges This Matter	\$109.50

Keep this copy for your records.

Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
Attn: William Higdon & Keith Krampe via email
whigdon@daviesswater.org
kkrampe@daviesswater.org

September 2, 2021
Invoice #: 961272
Account #: 120228/165830

Re: Meter Test Frequency Deviation

Fees rendered this bill

Total Current Charges This Matter

*CK#
4825
9-15-21*

\$ 27.50

\$ 27.50

Daviess County Water District

Stoll Keenon Ogden PLLC
 Invoice No. 961272

Professional Services for the period through 08/31/21, including the following:

Re: Meter Test Frequency Deviation
 Our Reference: 120228/165830/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
08/26/21	Reviewed and responded to email from Ms. Broadley	MEW	0.10
Total Services			\$27.50

Summary of Services			<u>Hours</u>	<u>Rate</u>	<u>Value</u>
<u>Init</u>	<u>Timekeeper</u>				
MEW	Wimberly, M E		0.10	275.00	27.50
	Total Services		0.10		\$27.50

TOTAL FEES & DISBURSEMENTS	\$27.50
Total Current Charges This Matter	\$27.50

Keep this copy for your records.

Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
Attn: William Higdon & Keith Krampe via email
whigdon@daviesswater.org
kkrampe@daviesswater.org

October 4, 2021
Invoice #: 963263
Account #: 120228/163995

Re: General Counseling Regulatory

Fees rendered this bill	\$ 657.00
Total Current Charges This Matter	\$ 657.00

Attorney

633-6

CHK#

4928

10-15-21

657.00

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 963263

Professional Services for the period through 09/30/21, including the following:

Re: General Counseling Regulatory
Our Reference: 120228/163995/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
09/17/21	Reviewed Customer Notice and several pages of proposed Tariff Sheets changing Non-Recurring Charges and other provisions of DCWD's Tariff; prepared list of questions to discuss with Keith Krampe	DRT	0.50
09/17/21	Conferred with Keith re suggested revisions to DCWD's Non-Recurring Charges and other Tariff provisions; prepared follow-up email memo to Keith with email addresses for sending copy of Tariff filing to AG's Office	DRT	0.40
09/20/21	Reviewed PSC regulations re publication of Customer Notice to confirm that it has to be published in newspaper before proposed Tariff revisions are filed; searched for whether Minutes of Board meeting must be filed in support of the proposed Tariff revisions; prepared email memo to Keith re recommendations for delaying filing of revised Tariff until after Customer Notice is published	DRT	0.40
09/21/21	Conferred with Billy Hidgon and Board members during Board meeting and rendered oral opinion approving proposed procurement of piece of equipment	DRT	0.20
09/30/21	Conferred with Christina re Minutes of Special Meeting; reviewed draft Minutes of Special Meeting; prepared email memo to Christina re approving Minutes	DRT	0.30
Total Services			\$657.00

		Summary of Services		
<u>Init</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRT	Talley, D R	1.80	365.00	657.00
	Total Services	1.80		\$657.00

TOTAL FEES & DISBURSEMENTS	\$657.00
Total Current Charges This Matter	\$657.00

Keep this copy for your records.

Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
Attn: William Higdon & Keith Krampe via email
whigdon@daviesswater.org
kkrampe@daviesswater.org

November 2, 2021
Invoice #: 965278
Account #: 120228/163995

Re: General Counseling Regulatory

Fees rendered this bill	\$ 547.50
Total Current Charges This Matter	\$ 547.50

*OK 5023
11-15-21*

633-6

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 965278

Professional Services for the period through 10/31/21, including the following:

Re: General Counseling Regulatory
Our Reference: 120228/163995/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
10/20/21	Reviewed Keith Krampe's email memo re wage and hour issue; prepared brief reply email memo to Keith	DRT	NO CHARGE
10/25/21	Conferred with Keith re Audit RFP; prepared email memo to Keith re sample RFP for Audit Services and included some suggestions for items to include in RFP; found and forwarded RFP for Audit Services to Keith	DRT	0.60
10/25/21	Reviewed draft RFP for Audit Services prepared by Keith; researched proper terms to use re Audit standards; suggested minor revisions to RFP; prepared email memo to Keith and answered his questions	DRT	0.90
10/26/21	Conferred with Christina O'Bryan re Open Meetings Law issue	DRT	NO CHARGE
10/28/21	Prepared lengthy email memo to SKO Wage & Hour attorney, Danielle Day, and outlined facts of case and legal issues which she needs to research re Wage & Hour matter; reviewed reply email memo from Danielle Day	DRT	NO CHARGE
Total Services			\$547.50

Summary of Services					
<u>Init</u>	<u>Timekeeper</u>		<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRT	Talley, D R		1.50	365.00	547.50
	Total Services		1.50		\$547.50

TOTAL FEES & DISBURSEMENTS	\$547.50
Total Current Charges This Matter	\$547.50

Keep this copy for your records.

Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
Attn: William Higdon & Keith Krampe via email
whigdon@daviesswater.org
kkrampe@daviesswater.org

December 3, 2021
Invoice #: 967498
Account #: 120228/163995

Re: General Counseling Regulatory

Fees rendered this bill	\$ 4,045.50
Disbursements	\$ 5.04
Total Current Charges This Matter	\$ 4,050.54

633-6
CK# 5121
4050.54
12-15-21

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 967498

Professional Services for the period through 11/30/21, including the following:

Re: General Counseling Regulatory
Our Reference: 120228/163995/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
11/01/21	Researched applicable wage and hour laws regarding employee versus independent contractor status for forthcoming memo	DMD	1.40
11/02/21	Performed additional research re applicable wage and hour laws regarding employee versus independent contractor status for forthcoming memo	DMD	2.30
11/02/21	Reviewed email memo from Danielle Day with list of information needed to answer Wage & Hour legal issue; prepared reply email memo to Danielle Day	DRT	NO CHARGE
11/02/21	Prepared email memo to Keith Krampe and listed information needed by Danielle Day to finish researching the Wage & Hour legal issue	DRT	0.20
11/03/21	Performed additional research based upon additional information provided by client re applicable wage and hour laws regarding employee versus independent contractor status for forthcoming memo	DMD	0.60
11/03/21	Conferred with E. Muyskens regarding compensation scheme for water district employees who do extra work on the weekend	DMD	0.60
11/03/21	Reviewed email memo from Danielle Day with list of questions re Wage & Hour issue	DRT	NO CHARGE
11/03/21	Prepared email memo to Keith and forwarded Danielle Day's list of questions to Keith; reviewed reply email from Keith with answers to questions; prepared reply email memo to Keith; forwarded Keith's email memo to Danielle Day	DRT	0.40
11/03/21	Obtained Audit RFP from Keith; prepared lengthy email memo with background information to two different Audit firms (Heartland CPAs in Elizabethtown and Shelton CPAs in Bowling Green) and attached Audit RFP to these emails	DRT	NO CHARGE
11/04/21	Prepared first draft of Memorandum analyzing the application of overtime compensation requirements for two (2) Daviess County Water District employees who complete extra work on the weekend; reviewed and revised first draft of Memorandum; performed additional research; made additional revisions to Memorandum	DMD	4.60
11/05/21	Reviewed and revised Memorandum analyzing the application of overtime compensation requirements for two (2) Daviess County Water District employees who complete extra work on the weekend based upon input provided by Elizabeth M.; revised Acknowledgment Forms	DMD	1.70
11/05/21	Exchanged email memos with Danielle Day re Wage & Hour issue	DRT	NO CHARGE

Keep this copy for your records.

Davies County Water District

Stoll Keenon Ogden PLLC
Invoice No. 967498

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
11/05/21	Reviewed Memorandum of Law prepared by Danielle Day re answers to Wage & Hour issue; reviewed Acknowledgment form to be signed by affected employees	DRT	0.60
11/05/21	Revised wage and hour Memorandum and Acknowledgment Form; identified additional issues for client consideration	ESM	0.60
11/08/21	Prepared lengthy email memo to client re Wage and Hour legal issue; forwarded Memorandum of Law prepared by Danielle Day; summarized conclusions of Memorandum of Law; conferred with Keith re implementing recommendations contained in Memorandum of Law	DRT	0.80
11/12/21	Reviewed email memo from Keith re need to amend Acknowledgment forms for two (2) workers; prepared reply email memo to Keith	DRT	0.20
11/14/21	Analyzed Keith's 11-12-21 email memo re proper overtime rate when E-1 or E-2 work overtime performing his regular job duties and also performs the weekend work cleaning the office or testing meters; reviewed and approved the revised Acknowledgment forms; prepared email memo to Keith with my recommendations	DRT	0.50

Total Services**\$4,045.50****Summary of Services**

<u>Init</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
ESM	Muyskens, E S	0.60	340.00	204.00
DRT	Talley, D R	2.70	365.00	985.50
DMD	Day, D M	11.20	255.00	2,856.00
	Total Services	14.50		\$4,045.50

Disbursements

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Amount</u>
11/05/21	Lexis Charges		\$0.68
11/05/21	Lexis Charges		\$4.36
	Total Disbursements		\$5.04

TOTAL FEES & DISBURSEMENTS

\$4,050.54

Total Current Charges This Matter**\$4,050.54****Keep this copy for your records.**

Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
Attn: William Higdon & Keith Krampe via email
whigdon@daviesswater.org
kkrampe@daviesswater.org

January 4, 2022
Invoice #: 969645
Account #: 120228/163995

Re: General Counseling Regulatory

Fees rendered this bill	\$ 2,079.50
Total Current Charges This Matter	\$ 2,079.50

633.6

CHECK
5213
1-15-22
2079.50

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 969645

Professional Services for the period through 12/31/21, including the following:

Re: General Counseling Regulatory
Our Reference: 120228/163995/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
12/03/21	Conferred with Christina re federal student debt forgiveness program and whether DCWD was an eligible employer; conferred with Christina re Commissioner appointments	DRT	NO CHARGE
12/06/21	Prepared lengthy email memo to Danielle Day re legal issue to research re student loan forgiveness program and whether DCWD is an eligible employer; provided background information to Danielle Day to facilitate her research	DRT	0.20
12/07/21	Researched requirements for a qualifying employer under Public Service Loan Forgiveness for federal student loans	DMD	0.30
12/08/21	Performed additional research re requirements for a qualifying employer under Public Service Loan Forgiveness for federal student loans	DMD	0.60
12/09/21	Analyzed Federal Statutes and Regulations re requirements for a qualifying employer under Public Service Loan Forgiveness for federal student loans; prepared lengthy email memo to Mr. Talley summarizing research	DMD	1.20
12/09/21	Reviewed email memo from Danielle Day re Public Service Loan Forgiveness (PSLF) Program and her conclusions; reviewed form Application for participation in PSLF Program; determined that DCWD is a qualifying employer; exchanged additional email memos with Danielle Day re details of PSLF Program	DRT	0.80
12/09/21	Prepared email memo to Christina re PSLF Program and opining that DCWD is a qualifying employer; prepared email memo to applicant for General Manager position re DCWD being a qualifying employer for PSLF Program	DRT	0.40
12/10/21	Conferred with candidate for General Manager to assure him that DCWD is a qualifying employer for the PSLF Program; prepared email memo to Christina after phone call with applicant	DRT	0.50
12/27/21	Reviewed email memo from Keith re possible need to file document with PSC re intent to file a rate increase application; prepared reply email memo to Keith	DRT	0.20
12/27/21	Conferred with Billy re various topics, including approximate amount of gross revenues in 2021 and need to file Notice of Intent to File Rate Increase with PSC	DRT	NO CHARGE
12/28/21	Conferred with Keith Krampe re gross revenues and need to contact KRWA to obtain a proposal for KRWA preparing the Cost of Service Study	DRT	NO CHARGE
12/28/21	Prepared outline of letter to PSC re Notice of Intent to File General Rate case; prepared email memo to Mary Ellen Wimberly and	DRT	0.30

Keep this copy for your records.

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 969645

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	attached outline		
12/28/21	Reviewed and revised draft Notice of Intent to File General Rate Case prepared by Mary Ellen Wimberly; prepared email memo to Mary Ellen Wimberly explaining rationale for revisions	DRT	0.30
12/28/21	Reviewed and approved final version of Notice of Intent to File Rate Case; exchanged email memos with Mary Ellen Wimberly	DRT	NO CHARGE
12/28/21	Prepared email memo to Keith and attached Notice of Intent to File General Rate Case; reviewed reply email memo from Keith approving Notice	DRT	0.20
12/28/21	Reviewed email memo from Keith to KRWA requesting Proposal for preparing Cost of Service Study and rate case assistance; prepared email memo to KRWA and provided additional information to KRWA to assist its preparation of the Proposal	DRT	NO CHARGE
12/28/21	Prepared first draft of letter to PSC re Notice of Rate Adjustment; prepared email memo and forwarded letter to Mr. Talley	MEW	0.70
12/29/21	Prepared email memo to client re filing of Notice of Intent to File General Rate Case with PSC	DRT	0.20
12/29/21	Exchanged numerous email memos with Mary Ellen Wimberly re PSC's desire for DCWD to open a new rate case before 12-31-21 so Notice of Intent to File General Rate Case can be filed in new case file instead of in Merger case	DRT	NO CHARGE
12/29/21	Filed Notice of Intent to File General Rate Case; discussed filing with Mr. Bruner of the PSC; prepared email memo to Mr. Talley re filing; discussed filing with Mr. Bruner of the PSC	MEW	0.80
Total Services			\$2,079.50

Summary of Services				
<u>Init</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRT	Talley, D R	3.10	365.00	1,131.50
MEW	Wimberly, M E	1.50	275.00	412.50
DMD	Day, D M	2.10	255.00	535.50
Total Services		6.70		\$2,079.50

TOTAL FEES & DISBURSEMENTS	\$2,079.50
Total Current Charges This Matter	\$2,079.50

Keep this copy for your records.

Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
Attn: William Higdon & Keith Krampe via email
whigdon@daviesswater.org
kkrampe@daviesswater.org

January 4, 2022
Invoice #: 969651
Account #: 120228/165830

Re: Meter Test Frequency Deviation

Fees rendered this bill	\$ 550.00
Total Current Charges This Matter	\$ 550.00

633-6

CHK # 5212
\$550.00
1-15-22

Keep this copy for your records.

Daviess County Water District

Stoll Keenon Ogden PLLC
 Invoice No. 969651

Professional Services for the period through 12/31/21, including the following:

Re: Meter Test Frequency Deviation
 Our Reference: 120228/165830/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
12/21/21	Drafted Sample Meter Testing Report	MEW	0.40
12/27/21	Performed calculations for sample meter testing report; drafted sample meter testing report	MEW	0.80
12/28/21	Prepared email memo to Ms. Broadley re meter numbers; revised sample meter testing report	MEW	0.80
Total Services			\$550.00

<u>Init</u>	<u>Timekeeper</u>	Summary of Services		
		<u>Hours</u>	<u>Rate</u>	<u>Value</u>
MEW	Wimberly, M E	2.00	275.00	550.00
	Total Services	2.00		\$550.00

TOTAL FEES & DISBURSEMENTS	\$550.00
Total Current Charges This Matter	\$550.00

Keep this copy for your records.

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 6

Responding Witness: Keith Kampe

Q-6. Provide the following information:

- a. A detailed analysis of charges booked for advertising expenditures during the test year. Include a complete breakdown of Account No. 660 – Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule C1. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.**
- b. An analysis of Account No. 675 – Miscellaneous General Expenses for the test year. Include a complete breakdown of this account as shown in Schedule C2 and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule C2.**

A-6. a. See Attachment 6a.

b. See Attachment 6b.

Schedule C1

Daviness County Water District

Case No. 2022-00142

Analysis of Advertising Expenses
For the 12 Months Ended December 31, 2021

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
1.	Newspaper				\$ 562.50	\$ 3,348.73	\$ 3,911.23
2.	Magazines and Other					\$ 478.41	\$ 478.41
3.	Television						\$ -
4.	Radio						\$ -
5.	Direct Mail						\$ -
6.	Sales Aids						\$ -
7.	Total						\$ -
8.	Amount Assigned to Kentucky Jurisdictional	\$ -	\$ -	\$ -	\$ 562.50	\$ 3,827.14	\$ 4,389.64

Note: Specify the purpose of the expenditures and the expected benefit to be derived

Daviness County Water District Ledger Analysis

Fiscal Year 2021 Closed
Breakdown The Report By Funds
Page Break Between Funds
Transaction Date Range 01/01/21 To 12/31/21
Account Range 00660-0008 To 00660-0008
Include All Transaction Sources

Sort Order 1: Base Account
Sort Order 2: Department
Sort Order 3:
Sort Order 4:

Trans Date	Description	Reference Number	Source	Posted Date	Posted By	Type	Debit Amount	Credit Amount	Reconc.
00660-0008 Advertising Expense									
09/15/21	28 1198 B B & T Bankcard Corp	CK# 4803	AP	10/06/21	Keith	G	\$137.41		<input type="checkbox"/>
10/15/21	40 1323 Owensboro Messenger-Inq	CK# 4923	AP	12/10/21	Keith	G	\$562.50		<input type="checkbox"/>
11/15/21	28 1414 B B & T Bankcard Corp	CK# 5000	AP	12/10/21	Keith	G	\$341.00		<input type="checkbox"/>
11/30/21	40 1437 Owensboro Messenger-Inq	CK# 5061	AP	12/10/21	Keith	G	\$3,348.73		<input type="checkbox"/>
							\$4,389.64	\$0.00	
Ending Balance		Transactions: 4					\$4,389.64		
		Total Transactions: 4							
Report Totals							\$4,389.64	\$0.00	

Date	Vendor	Benefit
9/15/2021	B B & T Bankcard Corp	Advertisement to post a GIS Analyst position with the water district on Indeed (\$ 137.41)
10/15/2021	Owensboro Messenger-Inquirer	Advertisement to publish proposed rates due to PWA case in newspaper (\$562.50)
11/15/2021	B B & T Bankcard Corp	Advertisement to publish General Manager position on Indeed (\$ 341.00)
11/30/2021	Owensboro Messenger-Inquirer	Advertisement to publish General Manager position in newspaper (\$3,348.73)

Messenger-Inquirer
 McLean Cty News
 PO Box 1200
 Paducah, KY 42002-1200

ADVERTISING INVOICE / STATEMENT 1/1

BILLING DATE	TERMS OF PAYMENT
06/27/2021	Standard Terms

Keith Krampe
 Daviess County Water District
 3400 BITTEL RD
 OWENSBORO, KY 42301

BILLED ACCOUNT NO.	AGENCY/CLIENT
70029042	70029042
NAME OF AGENCY/CLIENT	
Daviess County Water District	

DATE	AD #	TRANS #	DESCRIPTION	INS	UNITS	AMOUNT	TOTAL
06/08/2021	70072803	300174371	Legal Notice - 70072803 Legal Notice 113OMID1 Owensboro Messenger-	1	15.00in	562.50	562.50

631 - C/P
4423
10-15-21

JUNE 2021	AGING			
	May 2021	April 2021	March 2021	February 2021
\$ 562.50	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

TOTAL NET AMOUNT DUE
\$ 562.50

PLEASE RETURN THIS PORTION
 WITH YOUR REMITTANCE

If you desire to charge this amount to your credit card, please complete the following information and return to the address below: Visa Mastercard Discover American Express
 Acct# _____ Exp Date: _____
 Signature _____

PMG underwent a system upgrade on March 24. You will see your balance transferred from the old system on that date.

BILLED ACCOUNT NO.	BILLED ACCOUNT NAME	AMOUNT DUE
113 70029042	Daviess County Water District	\$ 562.50

REMIT TO
Messenger-Inquirer c/o Paxton Media Group PO Box 1200 Paducah, KY 42002-1200 Phone: 270-575-8731 Fax: 270-575-8726

Payment in full is due upon receipt of the statement. A service charge on all balances over 30 days will be computed by a 'Periodic Rate' of 1-1/2% per month, which is an ANNUAL PERCENTAGE RATE OF 18%, this applies to the previous balance after deducting current payments and credits appearing on your statement. Refunds less than \$10.00 will be refunded electronically, donated to NIE, or collected in cash at the newspaper.

11370029042000000000056250

Remittance Advice

Billing Date
 10/12/2021

70029042000000000056250

Messenger-Inquirer
 McLean Cty News
 PO Box 1200
 Paducah, KY 42002-1200

ADVERTISING INVOICE / STATEMENT 1/3

BILLING DATE	TERMS OF PAYMENT
10/31/2021	Standard Terms

Keith Krampe
 Daviess County Water District
 3400 BITTEL RD
 OWENSBORO, KY 42301

BILLED ACCOUNT NO.	AGENCY/CLIENT
70029042	70029042
NAME OF AGENCY/CLIENT	
Daviess County Water District	

DATE	AD #	TRANS #	DESCRIPTION	INS	UNITS	AMOUNT	TOTAL
10/02/2021	70171625	300446724	Balance Forward			928.65	928.65
			Daviess Co. Water Dist. LEGAL - 70171625			366.15	1,294.80
			113OMID1 Owensboro Messenger-	1	9.75in		
10/09/2021	70171625	300462120	Daviess Co. Water Dist. LEGAL - 70171625			366.15	1,660.95
			113OMID1 Owensboro Messenger-	1	9.75in		
10/10/2021	70186316	300464032	General Manager - 70186316 General Manager			995.83	2,656.78
			113OMID1 Owensboro Messenger-	1	42.14in		
			113OMIO1 OMI Monster - General	1	42.14in		
10/10/2021	70187114	300464048	General Manager Monster - 70187114 General			0.00	2,656.78
			113OMIO1 OMI Monster - General	1	13.64in		
10/11/2021	70187114	300464604	General Manager Monster - 70187114 General			0.00	2,656.78
			113OMIO1 OMI Monster - General	1	13.64in		
10/12/2021	70187114	300466463	General Manager Monster - 70187114 General			0.00	2,656.78
			113OMIO1 OMI Monster - General	1	13.64in		
10/13/2021	70186316	300469686	General Manager - 70186316 General Manager			662.87	3,319.65
			113OMID1 Owensboro Messenger-	1	42.14in		
10/13/2021	70187114	300469828	General Manager Monster - 70187114 General			0.00	3,319.65
			113OMIO1 OMI Monster - General	1	13.64in		
10/14/2021	70187114	300473131	General Manager Monster - 70187114 General			0.00	3,319.65
			113OMIO1 OMI Monster - General	1	13.64in		

OCTOBER 2021	AGING			
	September 2021	August 2021	July 2021	June 2021
\$ 2,982.58	\$ 366.15	\$ 0.00	\$ 0.00	\$ 0.00

TOTAL NET AMOUNT DUE
\$ 3,348.73

PLEASE RETURN THIS PORTION
 WITH YOUR REMITTANCE

If you desire to charge this amount to your credit card, please complete the following information and return to the address below: Visa Mastercard Discover American Express
 Acct# _____ Exp Date: _____
 Signature _____

*CKH
 5061
 11-30-21*

BILLED ACCOUNT NO.	BILLED ACCOUNT NAME	AMOUNT DUE
113 70029042	Daviess County Water District	\$ 3,348.73

REMIT TO
Messenger-Inquirer c/o Paxton Media Group PO Box 1200 Paducah, KY 42002-1200 Phone: 270-575-8731 Fax: 270-575-8726

Payment in full is due upon receipt of the statement. A service charge on all balances over 30 days will be computed by a 'Periodic Rate' of 1-1/2% per month, which is an ANNUAL PERCENTAGE RATE OF 18%. This applies to the previous balance after deducting current payments and credits appearing on your statement. Refunds less than \$10.00 will be refunded electronically, donated to NIE, or collected in cash at the newspaper.

113700290420000000000334873

Remittance Advice

70029042000000000334873

Billing Date
 11/29/2021

Messenger-Inquirer
 McLean Cty News
 PO Box 1200
 Paducah, KY 42002-1200

ADVERTISING INVOICE / STATEMENT 2/3

BILLING DATE	TERMS OF PAYMENT
10/31/2021	Standard Terms

Keith Krampe
 Daviess County Water District
 3400 BITTEL RD
 OWENSBORO, KY 42301

BILLED ACCOUNT NO.	AGENCY/CLIENT
70029042	70029042
NAME OF AGENCY/CLIENT	
Daviess County Water District	

DATE	AD #	TRANS #	DESCRIPTION	INS	UNITS	AMOUNT	TOTAL
10/15/2021	70187114	300475723	General Manager Monster - 70187114 General			0.00	3,319.65
			113OMIO1 OMI Monster - General	1	13.64 in		
10/16/2021	70187114	300478489	General Manager Monster - 70187114 General			0.00	3,319.65
			113OMIO1 OMI Monster - General	1	13.64 in		
10/16/2021	70193153	300479241	General Manager Resize - 70193153 General			591.58	3,911.23
			113OMID1 Owensboro Messenger-	1	15.63 in		
10/18/2021	70187114	300479716	General Manager Monster - 70187114 General			0.00	3,911.23
			113OMIO1 OMI Monster - General	2	13.64 in		
10/19/2021	70187114	300481662	General Manager Monster - 70187114 General			0.00	3,911.23
			113OMIO1 OMI Monster - General	1	13.64 in		
10/20/2021		400484687	Payment Check 004923 Lockbox Import			-562.50	3,348.73
10/20/2021	70187114	300484731	General Manager Monster - 70187114 General			0.00	3,348.73
			113OMIO1 OMI Monster - General	1	13.64 in		
10/21/2021	70187114	300488210	General Manager Monster - 70187114 General			0.00	3,348.73
			113OMIO1 OMI Monster - General	1	13.64 in		
10/22/2021	70187114	300491202	General Manager Monster - 70187114 General			0.00	3,348.73
			113OMIO1 OMI Monster - General	1	13.64 in		
10/23/2021	70187114	300494250	General Manager Monster - 70187114 General			0.00	3,348.73
			113OMIO1 OMI Monster - General	1	13.64 in		
10/24/2021	70187114	300495592	General Manager Monster - 70187114 General			0.00	3,348.73

OCTOBER 2021	AGING			
	September 2021	August 2021	July 2021	June 2021
\$ 2,982.58	\$ 366.15	\$ 0.00	\$ 0.00	\$ 0.00

TOTAL NET AMOUNT DUE
\$ 3,348.73

PLEASE RETURN THIS PORTION
 WITH YOUR REMITTANCE

If you desire to charge this amount to your credit card, please complete the following information and return to the address below: [] Visa [] Mastercard [] Discover [] American Express
 Acct# _____ Exp Date: _____
 Signature _____

BILLED ACCOUNT NO.	BILLED ACCOUNT NAME	AMOUNT DUE
113 70029042	Daviess County Water District	\$ 3,348.73

REMIT TO
Messenger-Inquirer c/o Paxton Media Group PO Box 1200 Paducah, KY 42002-1200
Phone: 270-575-8731 Fax: 270-575-8726

Payment in full is due upon receipt of the statement. A service charge on all balances over 30 days will be computed by a 'Periodic Rate' of 1-1/2% per month, which is an ANNUAL PERCENTAGE RATE OF 18%, this applies to the previous balance after deducting current payments and credits appearing on your statement. Refunds less than \$10.00 will be refunded electronically, donated to NIE, or collected in cash at the newspaper.

113700290420000000000334873

Billing Date
 11/29/2021

Remittance Advice
 700290420000000000334873

Messenger-Inquirer
 McLean Cty News
 PO Box 1200
 Paducah, KY 42002-1200

ADVERTISING INVOICE / STATEMENT 3/3

BILLING DATE	TERMS OF PAYMENT
10/31/2021	Standard Terms

Keith Krampe
 Daviess County Water District
 3400 BITTEL RD
 OWENSBORO, KY 42301

BILLED ACCOUNT NO.	AGENCY/CLIENT
70029042	70029042
NAME OF AGENCY/CLIENT	
Daviess County Water District	

DATE	AD #	TRANS #	DESCRIPTION	INS	UNITS	AMOUNT	TOTAL
10/25/2021	70187114	300496041	113OMIO1 OMI Monster - General General Manager Monster - 70187114 General	1	13.64 in	0.00	3,348.73
10/26/2021	70187114	300497471	113OMIO1 OMI Monster - General General Manager Monster - 70187114 General	1	13.64 in	0.00	3,348.73
10/27/2021	70187114	300500655	113OMIO1 OMI Monster - General General Manager Monster - 70187114 General	1	13.64 in	0.00	3,348.73
10/28/2021	70187114	300504493	113OMIO1 OMI Monster - General General Manager Monster - 70187114 General	1	13.64 in	0.00	3,348.73
10/29/2021	70187114	300508010	113OMIO1 OMI Monster - General General Manager Monster - 70187114 General	1	13.64 in	0.00	3,348.73
10/30/2021	70187114	300511001	113OMIO1 OMI Monster - General General Manager Monster - 70187114 General	1	13.64 in	0.00	3,348.73
10/31/2021	70187114	300513015	113OMIO1 OMI Monster - General General Manager Monster - 70187114 General	1	13.64 in	0.00	3,348.73

OCTOBER 2021	AGING			
	September 2021	August 2021	July 2021	June 2021
\$ 2,982.58	\$ 366.15	\$ 0.00	\$ 0.00	\$ 0.00

TOTAL NET AMOUNT DUE
\$ 3,348.73

PLEASE RETURN THIS PORTION
 WITH YOUR REMITTANCE

If you desire to charge this amount to your credit card, please complete the following information and return to the address below: [] Visa [] Mastercard [] Discover [] American Express
 Acct# _____ Exp Date: _____
 Signature _____

BILLED ACCOUNT NO.	BILLED ACCOUNT NAME	AMOUNT DUE
113 70029042	Daviess County Water District	\$ 3,348.73

REMIT TO
 Messenger-Inquirer
 c/o Paxton Media Group
 PO Box 1200
 Paducah, KY 42002-1200
 Phone: 270-575-8731
 Fax: 270-575-8726

Payment in full is due upon receipt of the statement. A service charge on all balances over 30 days will be computed by a 'Periodic Rate' of 1-1/2% per month, which is an ANNUAL PERCENTAGE RATE OF 18%, this applies to the previous balance after deducting current payments and credits appearing on your statement. Refunds less than \$10.00 will be refunded electronically, donated to NIE, or collected in cash at the newspaper.

11370029042000000000334873

Remittance Advice

Billing Date
 11/29/2021

70029042000000000334873

Schedule C2		
Daviess County Water District Case No. 2022-00142		
Analysis of Account No. 675 - Miscellaneous General Expenses For the 12 Months Ended December 31, 2021		
Line No.	Item (a)	Amount (b)
1.	Industry Association Dues	
2.	Stockholder and Debt Service Expenses	
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Director's Fees and Expenses	
7.	Dues and Subscriptions	\$ 5,854.00
8.	Miscellaneous	\$ 31,198.00
9	Total	\$ 37,052.00
10	Amount Assigned to Kentucky Jurisdictional	\$ -

Note: Include detailed workpapers supporting this analysis. Expenditures under \$ 500 are to be grouped by the classes shown on this schedule

General Ledger Entries

Trans Date	Description	Reference Number	Debit Amount	Credit Amount
00616-0008	Telephone			
01/31/21	General Journal - Jan	GJ 01		\$200.00
02/15/21	8 481 Verizon	Draft 2/15/2	\$452.73	
02/15/21	8 482 Verizon	Draft 2/15/2	\$329.62	
02/15/21	54 483 Time Warner Cable	CK# 4108	\$358.25	
02/15/21	9 484 Fusion Cloud Services, LLC	CK# 4089	\$235.86	
02/28/21	General Journal - Feb	GJ 02		\$200.00
03/15/21	8 580 Verizon	Draft 3/15/2	\$453.37	
03/15/21	8 581 Verizon	Draft 3/15/2	\$329.44	
03/15/21	9 582 Fusion Cloud Services, LLC	CK# 4190	\$235.86	
03/15/21	28 606 B B & T Bankcard Corp	CK# 4183	\$126.36	
03/31/21	General Journal -Mar	GJ 03		\$200.00
03/31/21	93 648 Patricia R Anderson	CK# 4261	\$75.00	
03/31/21	103 649 Keith J Krampe	CK# 4250	\$75.00	
04/15/21	8 692 Verizon	Draft 4/15/2	\$1,161.16	
04/15/21	8 693 Verizon	Draft 4/15/2	\$331.62	
04/15/21	54 694 Time Warner Cable	CK# 4321	\$177.97	
04/15/21	9 695 Fusion Cloud Services, LLC	CK# 4301	\$132.43	
04/15/21	136 696 KeeForce	CK# 4307	\$29.70	
04/15/21	28 716 B B & T Bankcard Corp	CK# 4293	\$96.73	
04/30/21	General Journal - Apr	GJ 04		\$200.00
04/30/21	54 759 Time Warner Cable	CK# 4373	\$188.74	
04/30/21	136 760 KeeForce	CK# 4362	\$29.70	
05/15/21	136 819 KeeForce	CK# 4408	\$500.00	
05/15/21	33 829 Keith Krampe - Petty Cash	CK# 4409	\$140.85	
05/15/21	8 801 Verizon	Draft 5/15/2	\$331.36	
05/15/21	8 802 Verizon	Draft 5/15/2	\$792.30	
05/31/21	136 866 KeeForce	CK# 4456	\$29.70	
05/31/21	General Journal - May	GJ 05		\$175.00
06/15/21	8 897 Verizon	Draft 6/15/2	\$1,119.55	
06/15/21	8 898 Verizon	Draft 6/15/2	\$331.56	
06/15/21	9 899 Fusion Cloud Services, LLC	CK# 4504	\$128.75	
06/15/21	54 900 Time Warner Cable	CK# 4524	\$188.86	
06/15/21	28 921 B B & T Bankcard Corp	CK# 4497	\$87.42	
06/30/21	General Journal - Jun	GJ 06		\$175.00
06/30/21	General Journal - Jun	GJ 06		\$24.34
06/30/21	136 965 KeeForce	CK# 4563	\$29.70	
06/30/21	93 984 Patricia R Anderson	CK# 4568	\$75.00	
06/30/21	103 985 Keith J Krampe	CK# 4564	\$75.00	
07/15/21	8 1004 Verizon	Draft 7/15/2	\$792.30	
07/15/21	8 1005 Verizon	Draft 7/15/2	\$331.68	
07/15/21	54 1007 Time Warner Cable	CK# 4625	\$188.86	
07/15/21	28 1025 B B & T Bankcard Corp	CK# 4600	\$0.99	
07/31/21	136 1042 KeeForce	CK# 4661	\$29.70	
07/31/21	54 1041 Time Warner Cable	CK# 4675	\$188.86	
07/31/21	General Journal - Jul	GJ 07		\$175.00
08/15/21	28 1117 B B & T Bankcard Corp	CK# 4700	\$0.99	
08/15/21	8 1094 Verizon	Draft 8/15/2	\$331.36	
08/15/21	8 1095 Verizon	Draft 8/15/2	\$791.45	
08/31/21	General Journal - Aug	GJ 08		\$175.00
08/31/21	136 1140 KeeForce	CK# 4763	\$29.70	
08/31/21	54 1141 Time Warner Cable	CK# 4776	\$188.86	
09/15/21	28 1198 B B & T Bankcard Corp	CK# 4803	\$0.99	
09/15/21	8 1206 Verizon	Draft 9/15/2	\$331.40	
09/15/21	8 1207 Verizon	Draft 9/15/2	\$794.32	
09/30/21	General Journal - Sep	GJ 09		\$175.00
09/30/21	136 1257 KeeForce	CK# 4863	\$29.70	
09/30/21	93 1258 Patricia R Anderson	CK# 4870	\$75.00	

Trans Date	Description	Reference Number	Debit Amount	Credit Amount
09/30/21	103 1259 Keith J Krampe	CK# 4864	\$75.00	
09/30/21	54 1282 Time Warner Cable	CK# 4879	\$188.86	
10/15/21	8 1305 Verizon	Draft 10/15/	\$822.35	
10/15/21	8 1306 Verizon	Draft 10/15/	\$331.36	
10/15/21	28 1321 B B & T Bankcard Corp	CK# 4908	\$0.99	
10/31/21	136 1338 KeeForce	CK# 4962	\$29.70	
10/31/21	54 1337 Time Warner Cable	CK# 4973	\$188.86	
10/31/21	General Journal - OCT	GJ 10		\$175.00
11/15/21	8 1393 Verizon	Draft 11/15/	\$331.26	
11/15/21	8 1394 Verizon	Draft 11/15/	\$810.12	
11/15/21	28 1414 B B & T Bankcard Corp	CK# 5000	\$0.99	
11/30/21	General Journal - NOV	GJ 11		\$175.00
11/30/21	136 1433 KeeForce	CK# 5051	\$29.70	
11/30/21	54 1435 Time Warner Cable	CK# 5072	\$188.89	
12/15/21	8 1493 Verizon	Draft 12/15/	\$810.04	
12/15/21	8 1494 Verizon	Draft 12/15/	\$331.95	
12/15/21	28 1521 B B & T Bankcard Corp	CK# 5099	\$0.99	
12/31/21	General Journal - Dec	GJ 12		\$175.00
12/31/21	General Journal - Dec	GJ 12	\$368.59	
12/31/21	General Journal - Dec	GJ 12	\$1,120.06	
			<u>\$18,385.46</u>	<u>\$2,224.34</u>
	Ending Balance	Transactions: 77	\$16,161.12	

00675-0005

Miscellaneous Expense

01/04/21	Daviess County Clerk	3922	\$46.50	
01/04/21	Ky Rural Water Assn	3923	\$1,850.00	
01/31/21	Department of Local Government	ACH	\$500.00	
02/15/21	51 515 Envivo Health LLC	CK# 4088	\$50.00	
02/15/21	131 516 Economic Development Prope	CK# 4086	\$1.13	
02/28/21	126 542 Premier Retirement Partner	CK# 4151	\$250.00	
03/15/21	28 606 B B & T Bankcard Corp	CK# 4183	\$101.28	
03/15/21	133 608 Kentucky Chamber	CK# 4200	\$223.61	
03/31/21	135 661 Greater Owensboro Chamber	CK# 4244	\$390.00	
04/15/21	28 716 B B & T Bankcard Corp	CK# 4293	\$83.44	
04/30/21	51 766 Envivo Health LLC	CK# 4358	\$50.00	
05/15/21	28 824 B B & T Bankcard Corp	CK# 4398	\$154.24	
06/15/21	28 921 B B & T Bankcard Corp	CK# 4497	\$142.64	
06/15/21	48 923 Kentucky Rural Water Assoc	CK# 4511	\$60.00	
07/15/21	52 1023 KACo Insurance Agency	CK# 4615	\$53.95	
07/15/21	28 1025 B B & T Bankcard Corp	CK# 4600	\$1,086.17	
07/31/21	131 1046 Economic Development Prop	CK# 4656	\$0.68	
07/31/21	133 1048 Kentucky Chamber	CK# 4663	\$624.00	
08/15/21	28 1117 B B & T Bankcard Corp	CK# 4700	\$105.39	
09/15/21	28 1198 B B & T Bankcard Corp	CK# 4803	\$218.11	
09/15/21	110 1223 Smith Manus	CK# 4823	\$152.70	
09/15/21	51 1224 Envivo Health LLC	CK# 4807	\$50.00	
10/15/21	28 1321 B B & T Bankcard Corp	CK# 4908	\$216.52	
10/15/21	154 1325 National Rural Water Asso	CK# 4921	\$49.00	
10/15/21	85 1326 Welborn Floral Co. Inc.	CK# 4935	\$79.68	
10/31/21	48 1346 Kentucky Rural Water Asso	CK# 4964	\$1,850.00	
11/15/21	135 1402 Greater Owensboro Chamber	CK# 5009	\$390.00	
11/15/21	28 1414 B B & T Bankcard Corp	CK# 5000	\$218.41	
12/15/21	51 1513 Envivo Health LLC	CK# 5105	\$100.00	
12/15/21	28 1521 B B & T Bankcard Corp	CK# 5099	\$560.51	
12/31/21	Audit Adjusting Entries	Audit	\$1.00	
12/31/21	General Journal - Dec	GJ 12	\$1,114.69	
12/31/21	General Journal - Dec	GJ 12	\$1,824.16	
12/31/21	General Journal - Dec	GJ 12	\$567.81	
12/31/21	General Journal - Dec	GJ 12		\$1,355.75
			<u>\$13,165.62</u>	<u>\$1,355.75</u>

Trans Date	Description	Reference Number	Debit Amount	Credit Amount
	Ending Balance	Transactions: 35	\$11,809.87	
00675-0008	Petty Cash Expense			
01/15/21	Keith Krampe - Petty Cash	3969	\$74.25	
01/31/21	Keith Krampe - Petty Cash	4036	\$20.40	
02/28/21	33 562 Keith Krampe - Petty Cash	CK# 4146	\$36.01	
03/15/21	33 619 Keith Krampe - Petty Cash	CK# 4198	\$24.54	
03/31/21	33 680 Keith Krampe - Petty Cash	CK# 4251	\$91.20	
04/16/21	33 727 Keith Krampe - Petty Cash	CK# 4308	\$48.65	
04/30/21	33 783 Keith Krampe - Petty Cash	CK# 4363	\$63.92	
05/15/21	33 829 Keith Krampe - Petty Cash	CK# 4409	\$9.96	
05/31/21	33 888 Keith Krampe - Petty Cash	CK# 4457	\$24.86	
06/15/21	33 931 Keith Krampe - Petty Cash	CK# 4509	\$60.57	
07/31/21	33 1081 Keith Krampe - Petty Cash	CK# 4662	\$81.78	
08/15/21	33 1126 Keith Krampe - Petty Cash	CK# 4708	\$20.00	
09/16/21	33 1231 Keith Krampe - Petty Cash	CK# 4812	\$28.36	
09/30/21	33 1288 Keith Krampe - Petty Cash	CK# 4865	\$81.32	
11/15/21	33 1420 Keith Krampe - Petty Cash	CK# 5012	\$55.43	
11/30/21	33 1478 Keith Krampe - Petty Cash	CK# 5052	\$29.88	
12/16/21	33 1522 Keith Krampe - Petty Cash	CK# 5110	\$9.78	
12/31/21	General Journal - Dec	GJ 12	\$21.35	
			\$782.26	\$0.00
	Ending Balance	Transactions: 18	\$782.26	
00677-0005	Uniform Expense			
02/15/21	10 485 Cintas Corporation #0314	CK# 4082	\$885.79	
03/15/21	10 583 Cintas Corporation #0314	CK# 4184	\$535.66	
04/15/21	10 697 Cintas Corporation #0314	CK# 4295	\$466.40	
05/15/21	10 804 Cintas Corporation #0314	CK# 4400	\$903.65	
06/15/21	10 901 Cintas Corporation #0314	CK# 4499	\$434.72	
07/15/21	10 1006 Cintas Corporation #0314	CK# 4602	\$440.40	
08/15/21	10 1096 Cintas Corporation #0314	CK# 4702	\$591.31	
09/15/21	10 1209 Cintas Corporation #0314	CK# 4804	\$440.40	
10/15/21	10 1307 Cintas Corporation #0314	CK# 4910	\$507.03	
11/15/21	10 1395 Cintas Corporation #0314	CK# 5002	\$550.50	
12/15/21	10 1495 Cintas Corporation #0314	CK# 5101	\$930.93	
12/31/21	General Journal - Dec	GJ 12	\$116.60	
12/31/21	General Journal - Dec	GJ 12	\$550.50	
			\$7,353.89	\$0.00
	Ending Balance	Transactions: 13	\$7,353.89	
00678-0005	Education & Seminars			
05/31/21	48 864 Kentucky Rural Water Assoc	CK# 4458	\$150.00	
10/15/21	48 1324 Kentucky Rural Water Asso	CK# 4918	\$795.00	
			\$945.00	\$0.00
	Ending Balance	Transactions: 2	\$945.00	

General Ledger Summary

616-8	Phone	\$16,161.12
675-5	Miscellaneous	\$11,809.87
675-8	Petty Cash	\$782.26
677-5	Uniform	\$7,353.89
678-5	Ed. & Seminars	\$945.00
	Total Miscellaneous	\$37,052.14

Separation into Categories

Dues and Subscriptions

Date	Vendor	Reference	Debit Amount	Credit Amount
01/04/21	Ky Rural Water Assn	3923	\$1,850.00	
01/31/21	Department of Local Government	ACH	\$500.00	
02/28/21	126 542 Premier Retirement Partner	CK# 4151	\$250.00	
03/31/21	135 661 Greater Owensboro Chamber	CK# 4244	\$390.00	
07/31/21	133 1048 Kentucky Chamber	CK# 4663	\$624.00	
10/31/21	48 1346 Kentucky Rural Water Asso	CK# 4964	\$1,850.00	
11/15/21	135 1402 Greater Owensboro Chamber	CK# 5009	\$390.00	
			\$5,854.00	\$ 0.00
Subtotal Dues and Subscriptions			\$5,854.00	

Miscellaneous

Date	Vendor	Reference	Debit Amount	Credit Amount
01/31/21	General Journal - Jan	GJ 01		\$200.00
02/15/21	8 481 Verizon	Draft 2/15/2	\$452.73	
02/15/21	8 482 Verizon	Draft 2/15/2	\$329.62	
02/15/21	54 483 Time Warner Cable	CK# 4108	\$358.25	
02/15/21	9 484 Fusion Cloud Services, LLC	CK# 4089	\$235.86	
02/28/21	General Journal - Feb	GJ 02		\$200.00
03/15/21	8 580 Verizon	Draft 3/15/2	\$453.37	
03/15/21	8 581 Verizon	Draft 3/15/2	\$329.44	
03/15/21	9 582 Fusion Cloud Services, LLC	CK# 4190	\$235.86	
03/15/21	28 606 B B & T Bankcard Corp	CK# 4183	\$126.36	
03/31/21	General Journal -Mar	GJ 03		\$200.00
03/31/21	93 648 Patricia R Anderson	CK# 4261	\$75.00	
03/31/21	103 649 Keith J Krampe	CK# 4250	\$75.00	
04/15/21	8 692 Verizon	Draft 4/15/2	\$1,161.16	
04/15/21	8 693 Verizon	Draft 4/15/2	\$331.62	
04/15/21	54 694 Time Warner Cable	CK# 4321	\$177.97	
04/15/21	9 695 Fusion Cloud Services, LLC	CK# 4301	\$132.43	
04/15/21	136 696 KeeForce	CK# 4307	\$29.70	
04/15/21	28 716 B B & T Bankcard Corp	CK# 4293	\$96.73	
04/30/21	General Journal - Apr	GJ 04		\$200.00
04/30/21	54 759 Time Warner Cable	CK# 4373	\$188.74	
04/30/21	136 760 KeeForce	CK# 4362	\$29.70	
05/15/21	136 819 KeeForce	CK# 4408	\$500.00	
05/15/21	33 829 Keith Krampe - Petty Cash	CK# 4409	\$140.85	
05/15/21	8 801 Verizon	Draft 5/15/2	\$331.36	
05/15/21	8 802 Verizon	Draft 5/15/2	\$792.30	
05/31/21	136 866 KeeForce	CK# 4456	\$29.70	
05/31/21	General Journal - May	GJ 05		\$175.00
06/15/21	8 897 Verizon	Draft 6/15/2	\$1,119.55	
06/15/21	8 898 Verizon	Draft 6/15/2	\$331.56	
06/15/21	9 899 Fusion Cloud Services, LLC	CK# 4504	\$128.75	
06/15/21	54 900 Time Warner Cable	CK# 4524	\$188.86	
06/15/21	28 921 B B & T Bankcard Corp	CK# 4497	\$87.42	
06/30/21	General Journal - Jun	GJ 06		\$175.00
06/30/21	General Journal - Jun	GJ 06		\$24.34
06/30/21	136 965 KeeForce	CK# 4563	\$29.70	
06/30/21	93 984 Patricia R Anderson	CK# 4568	\$75.00	
06/30/21	103 985 Keith J Krampe	CK# 4564	\$75.00	
07/15/21	8 1004 Verizon	Draft 7/15/2	\$792.30	
07/15/21	8 1005 Verizon	Draft 7/15/2	\$331.68	
07/15/21	54 1007 Time Warner Cable	CK# 4625	\$188.86	
07/15/21	28 1025 B B & T Bankcard Corp	CK# 4600	\$0.99	
07/31/21	136 1042 KeeForce	CK# 4661	\$29.70	

Date	Vendor	Reference	Debit Amount	Credit Amount
07/31/21	54 1041 Time Warner Cable	CK# 4675	\$188.86	
07/31/21	General Journal - Jul	GJ 07		\$175.00
08/15/21	28 1117 B B & T Bankcard Corp	CK# 4700	\$0.99	
08/15/21	8 1094 Verizon	Draft 8/15/2	\$331.36	
08/15/21	8 1095 Verizon	Draft 8/15/2	\$791.45	
08/31/21	General Journal - Aug	GJ 08		\$175.00
08/31/21	136 1140 KeeForce	CK# 4763	\$29.70	
08/31/21	54 1141 Time Warner Cable	CK# 4776	\$188.86	
09/15/21	28 1198 B B & T Bankcard Corp	CK# 4803	\$0.99	
09/15/21	8 1206 Verizon	Draft 9/15/2	\$331.40	
09/15/21	8 1207 Verizon	Draft 9/15/2	\$794.32	
09/30/21	General Journal - Sep	GJ 09		\$175.00
09/30/21	136 1257 KeeForce	CK# 4863	\$29.70	
09/30/21	93 1258 Patricia R Anderson	CK# 4870	\$75.00	
09/30/21	103 1259 Keith J Krampe	CK# 4864	\$75.00	
09/30/21	54 1282 Time Warner Cable	CK# 4879	\$188.86	
10/15/21	8 1305 Verizon	Draft 10/15/	\$822.35	
10/15/21	8 1306 Verizon	Draft 10/15/	\$331.36	
10/15/21	28 1321 B B & T Bankcard Corp	CK# 4908	\$0.99	
10/31/21	136 1338 KeeForce	CK# 4962	\$29.70	
10/31/21	54 1337 Time Warner Cable	CK# 4973	\$188.86	
10/31/21	General Journal - OCT	GJ 10		\$175.00
11/15/21	8 1393 Verizon	Draft 11/15/	\$331.26	
11/15/21	8 1394 Verizon	Draft 11/15/	\$810.12	
11/15/21	28 1414 B B & T Bankcard Corp	CK# 5000	\$0.99	
11/30/21	General Journal - NOV	GJ 11		\$175.00
11/30/21	136 1433 KeeForce	CK# 5051	\$29.70	
11/30/21	54 1435 Time Warner Cable	CK# 5072	\$188.89	
12/15/21	8 1493 Verizon	Draft 12/15/	\$810.04	
12/15/21	8 1494 Verizon	Draft 12/15/	\$331.95	
12/15/21	28 1521 B B & T Bankcard Corp	CK# 5099	\$0.99	
12/31/21	General Journal - Dec	GJ 12		\$175.00
12/31/21	General Journal - Dec	GJ 12	\$368.59	
12/31/21	General Journal - Dec	GJ 12	\$1,120.06	
01/04/21	Daviess County Clerk	3922	\$46.50	
02/15/21	51 515 Envivo Health LLC	CK# 4088	\$50.00	
02/15/21	131 516 Economic Development Prope	CK# 4086	\$1.13	
03/15/21	28 606 B B & T Bankcard Corp	CK# 4183	\$101.28	
03/15/21	133 608 Kentucky Chamber	CK# 4200	\$223.61	
04/15/21	28 716 B B & T Bankcard Corp	CK# 4293	\$83.44	
04/30/21	51 766 Envivo Health LLC	CK# 4358	\$50.00	
05/15/21	28 824 B B & T Bankcard Corp	CK# 4398	\$154.24	
06/15/21	28 921 B B & T Bankcard Corp	CK# 4497	\$142.64	
06/15/21	48 923 Kentucky Rural Water Assoc	CK# 4511	\$60.00	
07/15/21	52 1023 KACo Insurance Agency	CK# 4615	\$53.95	
07/15/21	28 1025 B B & T Bankcard Corp	CK# 4600	\$1,086.17	
07/31/21	131 1046 Economic Development Prop	CK# 4656	\$0.68	
08/15/21	28 1117 B B & T Bankcard Corp	CK# 4700	\$105.39	
09/15/21	28 1198 B B & T Bankcard Corp	CK# 4803	\$218.11	
09/15/21	110 1223 Smith Manus	CK# 4823	\$152.70	
09/15/21	51 1224 Envivo Health LLC	CK# 4807	\$50.00	
10/15/21	28 1321 B B & T Bankcard Corp	CK# 4908	\$216.52	
10/15/21	154 1325 National Rural Water Asso	CK# 4921	\$49.00	
10/15/21	85 1326 Welborn Floral Co. Inc.	CK# 4935	\$79.68	
11/15/21	28 1414 B B & T Bankcard Corp	CK# 5000	\$218.41	
12/15/21	51 1513 Envivo Health LLC	CK# 5105	\$100.00	
12/15/21	28 1521 B B & T Bankcard Corp	CK# 5099	\$560.51	
12/31/21	Audit Adjusting Entries	Audit	\$1.00	
12/31/21	General Journal - Dec	GJ 12	\$1,114.69	
12/31/21	General Journal - Dec	GJ 12	\$1,824.16	
12/31/21	General Journal - Dec	GJ 12	\$567.81	
12/31/21	General Journal - Dec	GJ 12		\$1,355.75
01/15/21	Keith Krampe - Petty Cash	3969	\$74.25	

Date	Vendor	Reference	Debit Amount	Credit Amount
01/31/21	Keith Krampe - Petty Cash	4036	\$20.40	
02/28/21	33 562 Keith Krampe - Petty Cash	CK# 4146	\$36.01	
03/15/21	33 619 Keith Krampe - Petty Cash	CK# 4198	\$24.54	
03/31/21	33 680 Keith Krampe - Petty Cash	CK# 4251	\$91.20	
04/16/21	33 727 Keith Krampe - Petty Cash	CK# 4308	\$48.65	
04/30/21	33 783 Keith Krampe - Petty Cash	CK# 4363	\$63.92	
05/15/21	33 829 Keith Krampe - Petty Cash	CK# 4409	\$9.96	
05/31/21	33 888 Keith Krampe - Petty Cash	CK# 4457	\$24.86	
06/15/21	33 931 Keith Krampe - Petty Cash	CK# 4509	\$60.57	
07/31/21	33 1081 Keith Krampe - Petty Cash	CK# 4662	\$81.78	
08/15/21	33 1126 Keith Krampe - Petty Cash	CK# 4708	\$20.00	
09/16/21	33 1231 Keith Krampe - Petty Cash	CK# 4812	\$28.36	
09/30/21	33 1288 Keith Krampe - Petty Cash	CK# 4865	\$81.32	
11/15/21	33 1420 Keith Krampe - Petty Cash	CK# 5012	\$55.43	
11/30/21	33 1478 Keith Krampe - Petty Cash	CK# 5052	\$29.88	
12/16/21	33 1522 Keith Krampe - Petty Cash	CK# 5110	\$9.78	
12/31/21	General Journal - Dec	GJ 12	\$21.35	
02/15/21	10 485 Cintas Corporation #0314	CK# 4082	\$885.79	
03/15/21	10 583 Cintas Corporation #0314	CK# 4184	\$535.66	
04/15/21	10 697 Cintas Corporation #0314	CK# 4295	\$466.40	
05/15/21	10 804 Cintas Corporation #0314	CK# 4400	\$903.65	
06/15/21	10 901 Cintas Corporation #0314	CK# 4499	\$434.72	
07/15/21	10 1006 Cintas Corporation #0314	CK# 4602	\$440.40	
08/15/21	10 1096 Cintas Corporation #0314	CK# 4702	\$591.31	
09/15/21	10 1209 Cintas Corporation #0314	CK# 4804	\$440.40	
10/15/21	10 1307 Cintas Corporation #0314	CK# 4910	\$507.03	
11/15/21	10 1395 Cintas Corporation #0314	CK# 5002	\$550.50	
12/15/21	10 1495 Cintas Corporation #0314	CK# 5101	\$930.93	
12/31/21	General Journal - Dec	GJ 12	\$116.60	
12/31/21	General Journal - Dec	GJ 12	\$550.50	
05/31/21	48 864 Kentucky Rural Water Assoc	CK# 4458	\$150.00	
10/15/21	48 1324 Kentucky Rural Water Asso	CK# 4918	\$795.00	
			<u>\$34,778.23</u>	<u>\$3,580.09</u>
		Subtotal Miscellaneous	\$31,198.14	
		Total	\$37,052.14	

Explanation of Single Expenses greater than \$ 500.00

00616-0008		Telephone			
04/15/21	8 692 Verizon	Draft 4/15/2		\$1,161.16	Monthly phone bill for Employees
05/15/21	8 802 Verizon	Draft 5/15/2		\$792.30	Monthly phone bill for Employees
06/15/21	8 897 Verizon	Draft 6/15/2		\$1,119.55	Monthly phone bill for Employees
07/15/21	8 1004 Verizon	Draft 7/15/2		\$792.30	Monthly phone bill for Employees
08/15/21	8 1095 Verizon	Draft 8/15/2		\$791.45	Monthly phone bill for Employees
09/15/21	8 1207 Verizon	Draft 9/15/2		\$794.32	Monthly phone bill for Employees
10/15/21	8 1305 Verizon	Draft 10/15/		\$822.35	Monthly phone bill for Employees
11/15/21	8 1394 Verizon	Draft 11/15/		\$810.12	Monthly phone bill for Employees
12/15/21	8 1493 Verizon	Draft 12/15/		\$810.04	Monthly phone bill for Employees
12/31/21	General Journal - Dec	GJ 12		\$1,120.06	Monthly phone bill for Employees
00675-0005		Miscellaneous Expense			
01/04/21	Ky Rural Water Assn	3923		\$1,850.00	KRWA Membership Dues
07/15/21	28 1025 B B & T Bankcard Corp	CK# 4600		\$1,086.17	Hotel reservations, Meals
07/31/21	133 1048 Kentucky Chamber	CK# 4663		\$624.00	Membership Dues
10/31/21	48 1346 Kentucky Rural Water Asso	CK# 4964		\$1,850.00	KRWA Membership Dues
12/15/21	28 1521 B B & T Bankcard Corp	CK# 5099		\$560.51	Hotel reservations, Meals
12/31/21	General Journal - Dec	GJ 12		\$1,114.69	Reimbursed travel expenses
12/31/21	General Journal - Dec	GJ 12		\$1,824.16	Meals for Employees and Board
12/31/21	General Journal - Dec	GJ 12		\$567.81	Hotel reservations, Meals
00677-0005		Uniform Expense			
02/15/21	10 485 Cintas Corporation #0314	CK# 4082		\$885.79	Monthly Uniforms for Employees
03/15/21	10 583 Cintas Corporation #0314	CK# 4184		\$535.66	Monthly Uniforms for Employees
05/15/21	10 804 Cintas Corporation #0314	CK# 4400		\$903.65	Monthly Uniforms for Employees
08/15/21	10 1096 Cintas Corporation #0314	CK# 4702		\$591.31	Monthly Uniforms for Employees
10/15/21	10 1307 Cintas Corporation #0314	CK# 4910		\$507.03	Monthly Uniforms for Employees
11/15/21	10 1395 Cintas Corporation #0314	CK# 5002		\$550.50	Monthly Uniforms for Employees
12/15/21	10 1495 Cintas Corporation #0314	CK# 5101		\$930.93	Monthly Uniforms for Employees
12/31/21	General Journal - Dec	GJ 12		\$550.50	Monthly Uniforms for Employees
00678-0005		Education & Seminars			
10/15/21	48 1324 Kentucky Rural Water Asso	CK# 4918		\$795.00	Reservations for Conference

DAVISS COUNTY WATER DISTRICT

Response to Commission Staff's First Request for Information Case No. 2022-00142

Question No. 7

Responding Witness: Keith Kampe

- Q-7. Provide an analysis of the utility's expenses for research and development activities for the test year and the three most recent calendar years. The analysis should include the following:**
- a. The basis of fees paid to research organizations and the utility's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.**
 - b. Details of the research activities conducted by each organization.**
 - c. Details of services and other benefits provided to the utility by each organization.**
 - d. Annual expenditures of each organization with a basic description of the nature of costs incurred by the organization.**
 - e. Details of the expected benefits to the utility.**
- A-7. Daviess County Water District had no expenses for research and development activities for the years in question.**

DAVIESS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 8

Responding Witness: Keith Kampe

Q-8. Provide the following information for the most recent calendar year concerning all affiliate-related activities not identified in response to Item 11:

- a. Provide the names of affiliates that provided some form of service to the utility and the type of service the utility received from each affiliate.**
- b. Provide the names of affiliates to whom the utility provided some form of service and the type of service the utility provided to each affiliate.**
- c. Identify the service agreement with each affiliate, state whether the service agreement has been previously filed with the Commission, and identify the proceeding in which it was filed. Provide each service agreement that has not been previously filed with the Commission.**

A-8. Item 11 to this request for information does not address affiliate-related activities. Daviess County Water District has no affiliates.

DAVIESS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 9

Responding Witness: Keith Kampe

- Q-9. Describe the utility's lobbying activities and provide a schedule showing the name, salary, and job title of each individual whose job function involves lobbying on the local, state, or national level.**
- A-9. Daviess County Water District has not engaged in any lobbying activities and has no employee whose job duties include lobbying on the local, state or national level.

DAVISS COUNTY WATER DISTRICT

Response to Commission Staff's First Request for Information Case No. 2022-00142

Question No. 10

Responding Witness: Keith Kampe

Q-10 Provide the following information concerning the costs for the preparation of this case:

- a. A detailed schedule of expenses incurred to date for the following categories:**
 - (1) Accounting;**
 - (2) Engineering;**
 - (3) Legal;**
 - (4) Consultants; and**
 - (5) Other Expenses (Identify separately).**
- b. For each category identified in Item 10.a., the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the test year.**
- c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 10.a., with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.**
- d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 10.a. and 10.b., and a cumulative total of cost incurred to date for each category. Updates will be due when the utility files its**

monthly financial statements with the Commission, through the month of the public hearing.

- A-10. a. See Attachment 10a.
- b. See Attachment 10b.
- c. See Attachment 10c.
- d. Daviess County Water District will file monthly updates of rate case expenses on the last working day of each month. Please note that Daviess County Water District has not applied for a rate adjustment using a forecasted test period and is therefore not required to file monthly financial statements with the Commission.

Daviness County Water District
Case No. 2022-00142

Analysis of Cost of Case No. 2022-00142

Line No.	Item (a)	Amount (b)
1.	Accounting	
2.	Engineering	
3.	Legal	\$ 26,937.00
4.	Consultants	
5.	Other Expenses (Identify separately)	
6.	Total	\$ 26,937.00
7.	Amount Assigned to Kentucky Jurisdictional	

Detail of Expenses to Date

633-6 Contract Services - Legal

Date	Check #	Vendor	Amount
6/15/2022	5719	Stoll, Keenon, Ogden, PLLC	\$ 2,069.00
7/15/2022	5840	Stoll, Keenon, Ogden, PLLC	\$ 24,868.00
	Total		\$ 26,937.00

Stoll Keenon Ogden PLLC

P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
kkrampe@daviesswater.org
whigdon@daviesswater.org

June 2, 2022
Invoice #: 979504
Account #: 120228/173486

Re: General Rate Adjustment 2022

Fees rendered this bill	\$ 2,069.00
Total Current Charges This Matter	\$ 2,069.00

633-6
ck 5719
6-15-22

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 979504

Professional Services for the period through 05/31/22, including the following:

Re: General Rate Adjustment 2022
Our Reference: 120228/173486/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
05/05/22	Reviewed East Daviess' ARF Application to determine the new wholesale rate and the amount it increased; prepared email memo to Keith re the amount of increase to the East Daviess' wholesale rate to DCWD and whether Alan's water Purchase Expense will need to be revised in DCWD's rate application; reviewed reply email memo from Keith	DRT	NO CHARGE
05/13/22	Prepared Resolution Authorizing the District Chairman to File Application with the PSC to Adjust Retail & Wholesale Water Rates; reviewed and revised Resolution; exchanged E-mails with Damon Talley re same	CFM	2.00
05/13/22	Reviewed the Executive Summary of the Cost of Service Study (COSS) and Rate Analysis Report prepared by Alan Vilines; made a preliminary review of the remainder of the document; conferred with Alan Vilines re the COSS	DRT	0.60
05/13/22	Prepared an outline of the Resolution authorizing Chairman to file an Application for a General Rate Adjustment with the PSC; forwarded outline to SKO attorney Cameron Myers	DRT	0.40
05/13/22	Exchanged several email memos with Cameron Myers re Resolution No. 2022-05-01	DRT	NO CHARGE
05/14/22	Reviewed draft Resolution prepared by Cameron Myers; prepared email memo to Cameron Myers and suggested one minor edit	DRT	NO CHARGE
05/14/22	Prepared Notice of Intent to use electronic filing procedures	GEW	1.00
05/16/22	Prepared email to client and attached Resolution 2022-05-01 authorizing Chairman to file application with PSC seeking a General Rate Adjustment; provided instructions re need for two separate Motions at meeting; reviewed Keith's reply email re possible need to revise Resolution	DRT	0.30
05/16/22	Prepared email memo to Keith informing him that PSC has not ruled on Motion for an Extension of Time; reviewed Keith's follow-up email; considered revising Resolution; conferred with Keith re possible revision of Resolution	DRT	0.50
05/16/22	Exchanged several email memos with Jerry Wuetcher re filing Notice of Intent to File Application for General Rate Adjustment; reviewed and approved Notice prepared by Jerry; reviewed copy of email memo from Jerry Wuetcher to Attorney General's Office re Notice of Intent to File Application for General Rate Adjustment	DRT	NO CHARGE
05/16/22	Prepared and filed Notice of Intent to file General Rate Adjustment Application; prepared e-mail memo to Attorney General re Notice of Intent	GEW	0.80

Keep this copy for your records.

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 979504

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
05/18/22	Reviewed email memo from Keith re actions by Board at its May 19, 2022 meeting and reviewed executed Resolution; prepared email memo to Keith re need to file a revised Late Payment Penalty Tariff Sheet; reviewed reply email memo from Keith with copies of the old, cancelled Tariff sheets containing the Late Payment Penalty provisions	DRT	0.40
Total Services			<u>\$2,069.00</u>

		Summary of Services		
<u>Init</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
GEW	Wuetcher, G E	1.80	385.00	693.00
DRT	Talley, D R	2.20	380.00	836.00
CFM	Myers, C F	2.00	270.00	540.00
Total Services		6.00		<u>\$2,069.00</u>

TOTAL FEES & DISBURSEMENTS	\$2,069.00
Total Current Charges This Matter	\$2,069.00

Keep this copy for your records.

Stoll Keenon Ogden PLLC
P.O. Box 150
112 North Lincoln Boulevard
Hodgenville, Kentucky 42748
(270) 358-3187
Tax ID # 61-0421389

Daviess County Water District
Attn: William Higdon & Keith Krampe via email
whigdon@daviesswater.org
kkrampe@daviesswater.org

July 6, 2022
Invoice #: 981645
Account #: 120228/173486

Re: General Rate Adjustment 2022

Fees rendered this bill	\$ 24,868.00
Total Current Charges This Matter	\$ 24,868.00

CEWA
5840
7.15.22
25,096.00

Total 25,096.00

633-6

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 981645

Professional Services for the period through 06/30/22, including the following:

Re: General Rate Adjustment 2022
Our Reference: 120228/173486/DRT/2404

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
06/15/22	Prepared email memo to client re newspaper publication date and other matters; reviewed reply email memo from Keith	DRT	0.30
06/15/22	Prepared email memo to Keith re need for Written Testimony from him to support PSC application; forwarded sample Written Testimony to Keith to use as an example	DRT	0.20
06/16/22	Prepared email memo to Alan Vilines re need for Billing Analysis; reviewed reply email memo from Alan Vilines; reviewed Billing Analysis; prepared reply email memo to Alan Vilines	DRT	0.80
06/16/22	Prepared email memo to Alan Vilines re need for average customer usage for each meter size; reviewed reply email memo from Alan Vilines; reviewed Table prepared by Keith showing average usage for each meter size; compared this information to Table K in Cost-of-Service Study	DRT	0.60
06/16/22	Reviewed certain Tables contained in Cost-of-Service Study, including Table J; contemplated and experimented with different formats for best way to display information that must be included in Customer Notice pursuant to PSC Regulations; reviewed and rejected the format of numerous other Customer Notices found on PSC website in other rate cases; finally decided to present Southwest Division's information in three (3) separate charts and West Division's information in three (3) separate charts	DRT	1.10
06/16/22	Provided background information to SKO attorney Cameron Myers re general information about client needed for Customer Notice; sent rough outline and format of Customer Notice to Cameron Myers	DRT	NO CHARGE
06/16/22	Reviewed email memo from Keith re his Written Testimony; reviewed first draft of Keith Krampe's Written Testimony; prepared reply email memo to Keith	DRT	0.30
06/16/22	Prepared email memo to Keith re need for PSC Annual Report and Audit Report; reviewed email memo from client with attached PSC Annual Report and Audit Report	DRT	0.20
06/16/22	Calculated average monthly bill at present rates, average monthly bill at proposed rates, difference in dollars, and percentage increase for eight (8) different meter sizes for Southeast Division; double-checked accuracy of calculations	DRT	1.50
06/16/22	Exchanged numerous email memos with Cameron Myers re Customer Notice; forwarded calculations to be inserted into third chart for Southeast Division in the Customer Notice	DRT	NO CHARGE
06/17/22	Conferred with Damon Talley re preparation of Customer Notice for Daviess County Water District's General Rate Adjustment; reviewed	CFM	3.30

Keep this copy for your records.

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 981645

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	Rate Study prepared by Alan Vilines to obtain necessary data; calculated impact of proposed rates on customer bills; prepared first draft of Customer Notice		
06/17/22	Calculated rates of average customer by meter size for West Division for both present rates and for proposed rates; double-checked these calculations	DRT	0.70
06/17/22	Reviewed first draft of Customer Notice prepared by Cameron Myers without Average Customer's bill for Southeast and West (Third Chart); made suggested revisions to Customer Notice	DRT	0.40
06/17/22	Reviewed PSC regulations re possible Exhibits that will need to be provided by client for PSC Application; prepared email memo to Keith and listed two (2) Exhibits which he will need to provide	DRT	0.40
06/17/22	Reviewed revised version of Customer Notice (with all charts completed) which was prepared by Cameron Myers; double-checked each entry in the third Chart for the Southeast Division and for the West Division	DRT	0.30
06/18/22	Proofread final version of Customer Notice for retail customers; double-checked amounts in Customer Notice, to the extent possible, with the amounts in Alan Vilines Rate Study	DRT	0.30
06/18/22	Prepared very lengthy and detailed email memo to client describing the basis for some of the amounts contained in the three (3) charts for the Southeast Division and in the three (3) charts for the West Division; provided "Talking Points" to client; compared the very low rates for an average customer for DCWD to the typical water district bill for an average customer; attached Customer Notice for retail customers to the email the reasons	DRT	0.50
06/20/22	Reviewed email memo from Keith confirming accuracy of information in Customer Notice for retail customers; prepared lengthy email memo to Keith listing places where Customer Notice needs to be posted or displayed	DRT	0.30
06/20/22	Exchanged numerous email memos with Keith re information needed from him for PSC Application and Exhibits; briefly reviewed over 10 documents provided by Keith; prepared email memo to Keith re Wholesale Customer Notice and information needed about wholesale customers; reviewed reply email memo from Keith providing the necessary information	DRT	1.30
06/20/22	Reviewed draft Exhibit List and made a list of additional documents needed by Keith for PSC Application and Exhibits; forwarded draft Exhibit List and list to Keith; reviewed reply email memo from Keith with several documents attached; reviewed these documents; prepared follow-up email memo to Keith	DRT	0.70
06/20/22	Prepared email memo to Cameron Myers and provided guidance for preparing the Wholesale Customer Notice and other Exhibits	DRT	NO CHARGE
06/21/22	Conferred with Jerry Wuetcher to discuss case strategy and to assign areas of responsibility for preparing the PSC Application and the Exhibits; followed up with a confirming email memo	DRT	0.50

Keep this copy for your records.

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 981645

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
06/21/22	Prepared lengthy email memo to Jerry Wuetcher with information needed to be included in different paragraphs of the PSC Application	DRT	0.70
06/21/22	Prepared email memo to Jerry Wuetcher describing four (4) Exhibits and attaching the Exhibits to the email memo	DRT	0.30
06/21/22	Prepared email memo to Alan Vilines and attached Customer Notice for retail customers for his review	DRT	0.20
06/21/22	Conferred with D. Talley in a very lengthy phone call concerning the PSC Application for a General Rate Adjustment; discussed legal states; prepared lengthy email memo to D. Talley; reviewed Customer Notice sent by D. Talley	GEW	0.80
06/22/22	Exchanged several emails with Damon Talley re preparation of various documents; prepared Exhibit A (Schedule of Rates) to the DCWD Resolution; prepared two (2) Wholesale Customer Notices (one for Southeast Division and one for West Division); prepared five (5) letters to wholesale customers	CFM	2.80
06/22/22	Prepared template for Wholesale Customer Notice for Southeast Division wholesale customers; provided additional information to Cameron Myers to enable him to prepare Wholesale Customer Notice; provided guidance to Cameron Myers	DRT	0.30
06/22/22	Prepared numerous email memos to Keith to obtain information re wholesale customers and other information needed to prepare Wholesale Customer Notices and to use in the PSC Application; reviewed numerous reply emails from Keith with requested information	DRT	1.10
06/22/22	Reviewed draft version of Wholesale Customer Notice for Southeast Division wholesale customers prepared by Cameron Myers; made suggested edits to draft Wholesale Customer Notice; approved final version of Wholesale Customer Notice for Southeast Division	DRT	NO CHARGE
06/22/22	Reviewed and approved Wholesale Customer Notice prepared by Cameron Myers for the West Division wholesale customers	DRT	NO CHARGE
06/22/22	Prepared lengthy email memo to Billy, Brent, and Keith re Wholesale Customer Notice and attached both Wholesale Customer Notices (for Southeast Division and West Division wholesale customers); explained rationale for preparing two (2) Wholesale Customer Notices	DRT	0.40
06/22/22	Prepared information to Cameron Myers to enable him to prepare individual letters to the five (5) wholesale customers; provided guidance to Cameron concerning this matter	DRT	0.30
06/22/22	Reviewed and approved the individual letters to the five (5) wholesale customers	DRT	NO CHARGE
06/22/22	Prepared a very detailed and lengthy email memo to Billy, Brent, and Keith regarding instructions for reviewing, signing, and delivering the letters and Wholesale Customer Notices to all five (5)	DRT	0.40

Keep this copy for your records.

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 981645

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	wholesale customers		
06/22/22	Prepared email memo to Keith and attached Exhibit A containing the Proposed Rates	DRT	0.20
06/22/22	Prepared three (3) different email memos to Jerry Wuetcher and attached four (4) different Exhibits to the PSC Application	DRT	0.50
06/23/22	Reviewed email memo from Keith re need for including "First Publication Date" in newspaper ad of Customer Notice; prepared reply email memo to Keith and answered his question	DRT	0.20
06/23/22	Prepared email memo to Keith re tracking cost of publishing the Customer Notice and submitting it as a Rate Case Expense	DRT	0.20
06/23/22	Reviewed email memo from Alan Vilines re whether he needs to revise Rate Study Report to remove references to the rate schedules if Late Fees are not reinstated; prepared reply email memo to Alan Vilines and explained why there was no need to revise his Rate Study Report; reviewed Alan Vilines' follow-up email memo	DRT	0.30
06/24/22	Reviewed email memo from Keith re letters to wholesale customers; reviewed signed letters to all five (5) wholesale customers; prepared reply email memo to Keith	DRT	NO CHARGE
06/25/22	Prepared portions of PSC Application for General Rate Adjustment; prepared some of the supporting Exhibits; reviewed and revised first partial draft of PSC Application for General Rate Adjustment; completed first draft of PSC Application for General Rate Adjustment; made additional revisions to PSC Application for General Rate Adjustment	GEW	4.10
06/26/22	Reviewed eight (8) email memos from Jerry Wuetcher requesting additional information for the PSC Application and requesting Exhibits for the PSC Application	DRT	0.80
06/26/22	Researched files and emails to obtain information requested by Jerry Wuetcher; prepared eight (8) reply email memos to Jerry Wuetcher and provided him with the requested information or Exhibits	DRT	1.80
06/26/22	Prepared email memo to Alan Vilines re basis for Late Fee Adjustment in his Rate Study; reviewed reply email from Alan Vilines with his explanation	DRT	0.30
06/26/22	Exchanged numerous email memos with Alan Vilines re Billing Analysis using Existing Rates and Billing Analyses using Proposed Rates; prepared follow-up email memo to Alan Vilines for clarification; reviewed reply email memo from Alan Vilines	DRT	0.50
06/26/22	Prepared email memo to Keith re need for monthly Financial Reports for each month of 2021	DRT	0.20
06/26/22	Reviewed draft version of Written Testimony of Keith Krampe; made list of edits; prepared new Q and A to add to Keith's written Testimony	DRT	0.60

Keep this copy for your records.

Davie County Water District

Stoll Keenon Ogden PLLC
Invoice No. 981645

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
06/26/22	Prepared email memo to Duncan Crosby and provided information for revising Written Testimony of Keith Krampe	DRT	NO CHARGE
06/26/22	Prepared additional supporting Exhibits to PSC Application for General Rate Adjustment; reviewed and revised some of the supporting Exhibits; reviewed PSC regulations re PSC Application for General Rate Adjustment to determine if additional Exhibits will be needed; made a list of additional Exhibits	GEW	3.20
06/27/22	Reviewed revised version of Keith's Written Testimony prepared by Duncan Crosby	DRT	0.20
06/27/22	Prepared lengthy email memo to Keith highlighting additions and revisions to his Written Testimony and attached "final" version of his Written Testimony for his review	DRT	0.20
06/27/22	Reviewed email memo from Keith; reviewed all 12 monthly Financial Reports for 2021 provided by Keith; prepared follow-up email memo to Keith re "no usage" meter count each month	DRT	0.50
06/27/22	Prepared email memo to Christina and Management Team re status of PSC Application and informing them that the client would not need to sign Application	DRT	0.20
06/27/22	Exchanged numerous email memos with Jerry Wuetcher and Alan Vilines re different aspects of Application and Exhibits	DRT	NO CHARGE
06/27/22	Prepared a substantial portion of A. Vilines Written Testimony; prepared additional supporting Exhibits to PSC Application; completed first draft of A. Vilines Written Testimony	GEW	5.10
06/27/22	Made revisions to draft Written Testimony of Keith Krampe; reviewed revised version of Written Testimony; made additional revisions to Keith Krampe's Written Testimony; forwarded Written Testimony to D. Talley	WDC	0.60
06/28/22	Reviewed email memo from Keith attaching newspaper clipping; reviewed accuracy of Customer Notice published in newspaper; prepared reply email memo to Keith	DRT	0.30
06/28/22	Reviewed initial draft of complete PSC Application prepared by Jerry Wuetcher and Exhibit List; compared facts, numbers, and other technical information contained in the Application with source documents to confirm accuracy; prepared detailed email memo to Jerry listing corrections and suggested edits	DRT	1.20
06/28/22	Reviewed Exhibits 3, 4, 11, 12, and 13 for accuracy; compared them to source documents and information provided to Jerry Wuetcher; prepared email memo to Jerry Wuetcher with list of corrections and suggested edits; explained rationale for some of the changes	DRT	0.80
06/28/22	Reviewed Exhibit 16 (Depreciation Study); paid close attention to some of the useful lives; prepared email memo to Alan Vilines re possible mistake	DRT	0.60
06/28/22	Reviewed initial draft of Written Testimony of Alan Vilines prepared	DRT	1.50

Keep this copy for your records.

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 981645

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	by Jerry Wuetcher; compared numerous numbers with those contained in the Cost-of-Service Study, Billing Analysis, and Tables in Rate Study; prepared detailed email memo to Jerry Wuetcher listing my corrections and suggested edits		
06/28/22	Prepared numerous other email memos to Jerry Wuetcher and reviewed his reply email memos	DRT	NO CHARGE
06/28/22	Reviewed and revised A. Vilines Written Testimony; prepared new Exhibits to PSC Application; prepared additional Questions and Answers to include in A. Vilines Written Testimony; made final review and edits of A. Vilines Written Testimony; prepared email memo to A. Vilines and D. Talley re A. Vilines Written Testimony; attached A. Vilines Written Testimony to email	GEW	4.20
06/29/22	Reviewed lengthy email memo from Alan Vilines re Exhibit 16; reviewed additional information provided by Alan Vilines to address my concerns; prepared reply email memo to Alan Vilines	DRT	0.40
06/29/22	Reviewed multiple revised versions of PSC Application; exchanged numerous email memos with Jerry Wuetcher re additional revisions and revisions to Table of Exhibits	DRT	1.20
06/29/22	Reviewed "final" version of PSC Application and Table of Exhibits; prepared email memo to Jerry approving "final" version of PSC Application	DRT	0.40
06/29/22	Prepared email memo to client and attached "final" version of PSC Application and Table of Exhibits without the actual Exhibits	DRT	0.20
06/29/22	Reviewed email memo from Alan Vilines re changes to his Written Testimony; reviewed and approved Alan Vilines' suggested changes; prepared reply email memo to Alan Vilines accepting his changes	DRT	0.50
06/29/22	Reviewed email memo from Jerry Wuetcher; reviewed second revised version of Alan Vilines' Written Testimony; made additional suggested edits to Alan Vilines' Written Testimony; reviewed third and fourth revised versions of Alan Vilines' Written Testimony; accepted "final" version of Alan Vilines' Written Testimony	DRT	0.50
06/29/22	Reviewed email memo from Keith approving "final" version of PSC Application and Table of Exhibits; reviewed amended version of 2022 Capital Projects Budget (Exhibit 21); prepared reply email memo to Keith	DRT	0.30
06/29/22	Conferred with Christina O'Bryan re status of PSC Application; prepared email memo to Christina O'Bryan and forwarded "final" version of PSC Application to her	DRT	NO CHARGE
06/29/22	Reviewed email memo from Christina O'Bryan approving "final" version of PSC Application and requesting all Exhibits; prepared reply email memo to Christina O'Bryan and assured her that the Exhibits would be forwarded to Keith and her on Thursday as soon as they were all in final form	DRT	0.30
06/29/22	Conferred with Jerry Wuetcher re status of last few Exhibits and	DRT	NO CHARGE

Keep this copy for your records.

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 981645

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>
	compared notes on remaining tasks to finalize PSC Application and Exhibits		
06/29/22	Prepared additional supporting Exhibits to include with the PSC Application; revised some of the Exhibits; reviewed email memo from A. Vilines re changes to his Written Testimony; made revisions to A. Vilines Written Testimony; exchanged numerous email memos with D. Talley and A. Vilines re additional revisions to A. Vilines Written Testimony; made additional revisions to A. Vilines Written Testimony as requested by A. Vilines and D. Talley; prepared Exhibits 17 and 20 to PSC Application	GEW	6.10
06/30/22	Reviewed the complete PSC Application package, including all the Exhibits; prepared an email memo to Jerry Wuetcher with information about needed corrections	DRT	1.60
06/30/22	Prepared an email memo to clients with the entire PSC Application and Exhibits attached	DRT	0.20
06/30/22	Reviewed Exhibit 1 in great detail to confirm that all the page and paragraph references are correct; checked hyperlinks; checked all the Bookmarks to confirm that they work properly	DRT	0.70
06/30/22	Conferred with Keith re need to correct Exhibit 3 (Tariff Sheet); reviewed Keith's email memo; reviewed Jerry Wuetcher's email memo re best way to make correction; conferred with Jerry Wuetcher re alternative way to change Exhibit 3	DRT	0.50
06/30/22	Reviewed revised Exhibit 3; reviewed revised Exhibit 20; reviewed revised Exhibit 1 (Filings Requirement Checklist); reviewed "corrected" version of Application and Exhibits; made sure that all hyperlinks work	DRT	1.30
06/30/22	Prepared Exhibit 1 (Filing Requirements Checklist); inserted hyperlinks; revised some of the Exhibits to PSC Application; made revisions to hyperlinks; prepared PSC Transmittal Letter; prepared Bookmarks to PSC Application and Exhibits; filed General Rate Adjustment and Exhibits with PSC	GEW	3.30
Total Services			\$24,868.00

Keep this copy for your records.

Daviness County Water District

Stoll Keenon Ogden PLLC
Invoice No. 981645**Summary of Services**

<u>Init</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
GEW	Wuetcher, G E	26.80	385.00	10,318.00
DRT	Talley, D R	33.30	380.00	12,654.00
WDC	Crosby, W D	0.60	415.00	249.00
CFM	Myers, C F	6.10	270.00	1,647.00
	Total Services	66.80		\$24,868.00

TOTAL FEES & DISBURSEMENTS

\$24,868.00

Total Current Charges This Matter**\$24,868.00****Keep this copy for your records.**

Proposed General and Wholesale Rate Study

Daviess County Water District

Prepared by: **Kentucky Rural Water Association**

The Kentucky Rural Water Association (KRWA) will perform a general rate study for the Daviess County Water District (DCWD) upon approval of this proposal. The district provides water service to approximately 13,000 residential, commercial and wholesale customers. The district purchases all drinking water from Owensboro Municipal Utilities. DCWD sells wholesale water to Beech Grove Water Association, North McLean County Water District, and the City of Whitesville.

Scope of Work

FIXED COST

The work will include completing: Retail Cost of Service Study; Current and Proposed Retail Rates; Schedule of Adjusted Operations; Revenue Requirement Calculations; and Billing Analysis – Declining Block. KRWA will also include a written summary, presentation to the Board of Commissioners (if requested), and a proposed board resolution. The test-year will be Calendar Year 2021 and a unified rate schedule will be proposed for all retail customers.

A Wholesale Cost-of-Service study will also be performed to determine recommended rates for all wholesale customers of the combined utilities. All work will be performed using methods accepted by the PSC. However, this fixed cost proposal does not include the preparation of documents for the filing of a PSC application, communications with the PSC or testimony at a PSC hearing.

HOURLY RATE

Assistance required in preparing Customer Notices, the PSC application and pre-filed testimony required by the PSC will be charged in addition to the costs outlined as Fixed Costs in the **Estimated Cost** section. Other PSC hours, including preparing responses to PSC Requests for Information, attending PSC Informal Conferences, preparing for, and attending the formal Hearing, and assisting with preparing responses to Post-Hearing Requests for Information will also be charged at the hourly rate.

Qualifications

The rate analysis will be performed by Alan Vilines, PE. Gary Larimore, Executive Director, KRWA will coordinate all PSC filings.

January 31, 2022

KRWA

Estimated Cost:**FIXED COST****General Rates/Cost of Service Study:**

Estimated research, analysis and meetings:	\$5,000
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Wholesale Cost of Service Study:

Estimated research, analysis and meetings:	\$3,000
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Travel:

Three trips from Bowling Green to Owensboro:	\$300
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Total:	\$8,300
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HOURLY RATE**Public Service Commission Application, Testimony & Requests:**

Estimated research and compilation:	\$100 per hour
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Davies County Water District Case No. 2022-00142 Analysis of Estimated Cost of Case No. 2022-00142		
Line No.	Item (a)	Amount (b)
1.	Accounting	
2.	Engineering	
3.	Legal	\$ 56,937.00
4.	Consultants	\$ 23,300.00
5.	Other Expenses (Identify separately)	\$ 4,225.00
6.	Total	\$ 84,462.00
7.	Amount Assigned to Kentucky Jurisdictional	

Detail of Expenses to Date plus additional expenses not yet paid**Expenses already Incurred**

Date	Check #	Vendor	Amount
6/15/2022	5719	Stoll, Keenon, Ogden, PLLC	\$ 2,069.00
7/15/2022	5840	Stoll, Keenon, Ogden, PLLC	\$ 24,868.00

Estimated expenses not paid for yet

Stoll, Keenon, Ogden, PLLC (Additional work to finalize case)	\$ 30,000.00
Kentucky Rural Water Association (Cost of Service Study)	\$ 8,300.00
Kentucky Rural Water Association (Additional work regarding data request)	\$ 15,000.00
Owensboro Messenger-Inquirer (Quoted price to publish customer notice)	\$ 4,225.00
Total	\$ 84,462.00

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 11

Responding Witness: Keith Kampe

Q-11. Provide the following information with regard to uncollectible accounts for the three most recent calendar years:

- a. Reserve account balance at the beginning of the year;**
- b. Charges to the reserve account (accounts charged off);**
- c. Credits to reserve account;**
- d. Current year provision;**
- e. Reserve account balance at the end of the year; and**
- f. Percent of provision to total revenue.**

A-11. See Attachment 11.

Daviess County Water District Case No. 2022-00142 Analysis of Uncollectible Accounts				
Line No.	Item (a)	2021 (b)	2020 (c)	2019 (d)
a.	Reserve account balance at the beginning of the year	\$ 530,435.00	\$ 443,719.00	\$ 426,909.00
b.	Charges to the reserve account (accounts charged off)	\$ 6,870.00	\$ 7,778.00	\$ 9,220.00
c.	Credits to the reserve account	\$ 5,941,144.00	\$ 2,735,511.00	\$ 2,542,370.00
d.	Current year provision	\$ 14,000.00	\$ 9,000.00	\$ 7,000.00
e.	Reserve account balance at the end of the year	\$ 820,310.00	\$ 530,435.00	\$ 443,719.00
f.	Percent of provision to total revenue	0.24%	0.33%	0.28%

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 12

Responding Witness: Keith Kampe

Q-12. Provide a schedule of franchise fees paid to cities, towns, or municipalities, including the basis of these fees.

A-12. Daviess County Water District does not pay franchise fees to any city, town or municipality.

DAVISS COUNTY WATER DISTRICT

Response to Commission Staff's First Request for Information Case No. 2022-00142

Question No. 13

Responding Witness: Keith Kampe

Q-13. Provide the journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise currently included in rate base. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase for each item of utility plant, the amortization period, and the unamortized balance at the beginning of the test year.

A-13. Daviess County Water District has not determined its proposed rates using a rate of return methodology and has not performed any rate base calculations. Daviess County Water District did not report any acquisition adjustment in its 2021 Annual Report.

DAVIESS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 14

Responding Witness: Keith Kampe

Q-14. Provide the following:

- a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year together with the related information as shown in Schedule D1.**
- b. An analysis of short-term debt as shown in Schedule D2 as of the end of the latest calendar year.**

A-14. a. Daviess County Water District has no long-term debt.

b. Daviess County Water District has no short-term debt.

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 15

Responding Witness: Keith Kampe

Q-15. Provide the information shown in Schedule E for each construction project in progress, or planned to be in progress, during the 12 months preceding the test year, the test year, and the forecasted test period.

A-15. See Attachment 15. Daviess County Water District's application for rate adjustment is based upon a historical test period, not a forecasted test period.

Daviness County Water District
Case No. 2022-00142

Schedule E

Construction Projects
As of July 22, 2022

Line No. (A)	Project No. (B)	Description of Project ©	Accumulated Costs				Estimated Physical Percent Complete
			Construction Amount (D)	AFUDC Capitalized €	Indirect Costs Other (F)	Total Cost (G = D + E + F) (G)	
1.	WX2109055	Upgrade Carter Rd pump station - 20 hp to 40 hp pumps to increase pump station flow rate by 50% and install altitude valve pit at Panther Tank.	\$ 165,000.00			\$ 165,000.00	0%
2.	WX21056075	Upgrade Reid Rd pump station - 20 hp to 60 hp pumps and install altitude valve pit at Jones Road to increase pump station flow rate by 50%.	\$ 165,000.00			\$ 165,000.00	0%
3.	WX21059077	Upsize the waterline from 12" to 16" when KY DOT widens Hwy 54	\$ 423,000.00			\$ 423,000.00	0%
4.	WX21059078	Install 8,000' of 16" C-900 from Wing Ave pumpstation to Wimsatt Ct to connect to KY DOT new 16" line on Hwy 54	\$ 1,310,000.00			\$ 1,310,000.00	0%
5.	WX21059081	Install master meters throughout service territory for zone measurements to compare to AMI system for leak detection	\$ 200,000.00			\$ 200,000.00	0%

Note: Explain the nature of all indirect costs in footnotes

DAVIESS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 16

Responding Witness: Keith Kampe

Q-16. Provide, in the format provided in Schedule F, an analysis of the utility's Construction Work in Progress (CWIP) as defined in the Uniform System of Accounts for each project identified in Schedule E.

A-16. Daviess County Water District currently has no construction work in progress. Construction on the projects identified in Attachment 15 has not begun and an the expected date of commencement of construction is not yet known.

DAVIESS COUNTY WATER DISTRICT

Response to Commission Staff's First Request for Information Case No. 2022-00142

Question No. 17

Responding Witness: Keith Kampe

Q-17. Concerning the utility's construction projects:

- a. For each project started during the last five calendar years, provide the information requested in the format contained in Schedule G1. For each project, include the amount of any cost variance and delay encountered, and explain in detail the reasons for such variances and delays.**
- b. Using the data included in Schedule G1, calculate the annual "Slippage Factor" associated with those construction projects. The Slippage Factor should be calculated as shown in Schedule G2**
- c. In determining the capital additions reflected in the test year and forecasted test period, explain whether the utility recognized a Slippage Factor.**

A-17. a. See Attachment 17.

- b. The use of a slippage factor is not applicable to Daviess County Water District's application. The Public Service Commission has offered the following reason for the use of a "slippage factor" in a rate case proceeding:

As part of the capital budgeting process, utilities will estimate the level of capital construction that will be undertaken during the year. Because of delays, weather conditions, or other events, the actual level of construction will often vary from the level budgeted. The difference between the actual and budgeted levels is reflected in the calculation of a "slippage factor," which serves as an indicator of the utility's accuracy in predicting the cost of its utility plant additions and when new plant will be placed into service. The Commission has routinely applied

a slippage factor in the forward-looking test period rate cases¹

The current case involves an application for rate adjustment based upon **a historical test period and historical costs**. Neither a forward-looking test period nor budget projections were used to determine Daviess County Water District's revenue requirement. No need exists to compare the applicant's construction budget to actual results.

- c. See response to Question No. 17b.

¹ *An Adjustment of the Gas Rates of the Union Light Heat and Power Company*, Case No. 2005-00042 (Ky. PSC Dec. 22, 2005) at 8-9.

Daviess County Water District Case No. 2022-00142 Construction Projects For 5 Years Ended December 31, 2021													Schedule G1
Project No.	Project Title / Description	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance in Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End
1	Purchase and install radio transmitters on all meters for AMI project	\$ 1,136,149.00	\$ 1,050,000.00	\$ 86,149.00	7.58%	8.20%	\$ 1,136,149.00	\$ 1,050,000.00	\$ 86,149.00	Jul-17	Sep-19	Aug-18	Sep-19

The variance resulted because the project cost estimates were developed in 2017 based upon the Water District's existing number of customers. This estimate failed to take into account customer growth. When the project commenced in 2019, the Water District required approximately 500 additional radio transmitters to address new meter installations that had taken place since 2017. All other costs of pricing and estimates were in line with actual costs.

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 18

Responding Witness: Keith Kampe

Q-18. Describe in detail how the test year capitalization rate was determined. If different rates were used for specific expenses (i.e., payroll, clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the capitalization rate and how the changes were determined.

A-18. Daviess County Water District's application for rate adjustment is based upon operating ratio methodology. No capitalization rate was determined. The proposed rates are not based on a rate of return methodology.

DAVIESS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 19

Responding Witness: Keith Kampe

Q-19. Provide a calculation of the rate or rates used to capitalize interest during construction for the three most recent calendar years. Explain each component entering into the calculation of the rate(s).

A-19. Daviess County Water District did not incur any interest on construction projects during these years.

DAVIESS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 20

Responding Witness: Keith Kampe

Q-20. State whether any changes have been made to the utility's internal accounting manuals, directives, and policies and procedures since the utility's most recent rate case. If so, provide each item that was changed and identify the changes.

A-20. No changes to Daviess County Water District's internal accounting manuals, directives, and policies and procedures since its most recent rate case. It has, however, revised its by-laws. A copy of the revised bylaws is attached as Attachment 20.

BYLAWS
OF
DAVIESS COUNTY WATER DISTRICT

ARTICLE ONE

NAME

The name of this organization shall be the Daviess County Water District (the “District”).

ARTICLE TWO

LOCATION OF PRINCIPAL OFFICE

The principal office of the District shall be in Owensboro, Kentucky at such place as may be designated, from time to time, by the Board of Commissioners of the District.

ARTICLE THREE

CREATION

The District is a water district, which was created pursuant to the provisions of KRS Chapter 74 and resulted from a merger of Southeast Daviess County Water District and West Daviess County Water District. The merger became effective on January 1, 2021. The Daviess County Judge/Executive approved Southeast Daviess

County Water District's petition to annex all land encompassed within the territorial boundaries of West Daviess County Water District by Executive Order dated December 3, 2020. The same Executive Order also changed the name of Southeast Daviess County Water District to Daviess County Water District.

ARTICLE FOUR

PURPOSE AND POWERS

Section 401. Purpose. The primary purpose of the District is to provide adequate and dependable water service to its retail and wholesale customers.

Section 402. General Powers. The District is a water district organized under the provisions of KRS Chapter 74 and is a public body corporate for all purposes. The District may contract and be contracted with, sue and be sued, and construct or acquire additions, extensions, and all necessary appurtenances to its water system.

Section 403. Specific Powers. In addition to, but not in limitation of, the general powers stated above in KRS Chapter 74, and in all other applicable statutes, the District shall be empowered to:

- a. Appoint or contract for services of officers, agents and employees, including engineers, attorneys, accountants, financial advisors, and other professional persons; prescribe their duties; and fix their compensation;
- b. Borrow money or issue negotiable bonds, pursuant to the provisions of KRS 74.290 to 74.340 and all other applicable statutes, for the purpose of defraying the cost of constructing or acquiring any additions, extensions, and necessary appurtenances under KRS 74.280 or refinancing existing debts;
- c. Contract with any city, water district, water association, or other entity to provide for the operation of a water system, or a sanitary sewer system, or both;

- d. Acquire property and property rights through condemnation under the terms and provisions of KRS 74.090 and the Eminent Domain Act of Kentucky (KRS 416.540 to 416.680); and
- e. Exercise such other powers and duties that are reasonably necessary or advantageous for effectuating the purposes embodied in KRS 74.010 to 74.415.

ARTICLE FIVE

BOARD OF COMMISSIONERS

Section 501. General Powers. The governing body of the District is its Board of Commissioners (the “Board”). The business and affairs of the District shall be managed under the direction and oversight of the Board.

Section 502. Specific Powers. In addition to, but not in limitation of, the general powers stated above, the Board shall have the following specific powers:

- a. Set direction for the District;
- b. Set policy for the District;
- c. Approve Operating and Capital Budgets;
- d. Establish water rates, subject to approval by the Kentucky Public Service Commission (the “PSC”), and make reasonable regulations for the sale of water to its customers;
- e. Authorize the purchase, lease, condemnation, and disposal of real and personal property or property rights;
- f. Authorize the issuance of revenue bonds or other instruments of short-term and long-term debt as necessary for the operational or capital needs of the District;
- g. Adopt and amend Bylaws;
- h. Approve contracts for services and construction;

- i. Approve payment for services and construction contracts;
- j. Prosecute and defend suits;
- k. Adopt resolutions;
- l. Hire the Chief Executive Officer (General Manager);
- m. Engage the services of engineers, attorneys, accountants, financial advisors, and other professionals as the need arises; and
- n. Exercise such other powers and duties that are reasonably necessary or advantageous for effectuating the purposes embodied in KRS 74.010 to 74.415.

Section 503. Number. Pursuant to KRS 74.363(2), the initial Board shall be composed of the three (3) Commissioners of the former Southeast Daviess County Water District and the three (3) Commissioners of the former West Daviess County Water District at the time of the merger. These Commissioners shall serve until December 15, 2021, which is one (1) year after approval of the merger by the PSC. Thereafter, pursuant to the Articles of Merger, the Board shall continue to be composed of six (6) members. Each representative serving on the Board shall be referred to as a “Commissioner.”

Section 504. Qualifications. Each Commissioner shall be a resident of the service area of the District.

Section 505. Appointment. After the initial one-year period described in Section 503 and pursuant to KRS 74.020, the Daviess County Judge/Executive, with approval of the Daviess County Fiscal Court, shall appoint Commissioners to serve on the Board.

Section 506. Term. The term of office of each Commissioner shall be determined as follows:

- a. Each of the three (3) Commissioners of the former Southeast Daviess County Water District and each of the three (3) Commissioners of the former West Daviess County Water District shall serve as Commissioners of the Daviess County Water District until December 15, 2021;

- b. After the initial one-year period, the Daviess County Judge/Executive, with approval of the Daviess County Fiscal Court, shall appoint two (2) Commissioners to serve a two (2) year term, two (2) Commissioners to serve a three (3) year term, and two (2) Commissioners to serve a four (4) year term;
- c. Upon expiration of the term of office of each Commissioner, all Commissioners of the District shall be appointed for a term of four (4) years. A Commissioner is eligible for reappointment upon the expiration of his or her term; and
- d. Each Commissioner so appointed shall serve until his or her successor has been appointed and has been qualified.

Section 507. Training. Pursuant to KRS 74.020(8), within 12 months of his or her initial appointment, any new Commissioner shall complete the PSC's program of instruction that is intended to train newly appointed Commissioners in the laws governing the management and operation of water districts. If a newly appointed Commissioner fails to complete this program within 12 months of appointment, he or she shall forfeit the office of Commissioner.

Section 508. Bonding. In accordance with KRS 74.020(5), each Commissioner shall furnish a bond for the faithful performance of his or her official duties in an amount to be fixed by the District.

Section 509. Compensation. Each Commissioner shall receive \$250 per month, or \$3,000 annually, and may receive up to \$6,000 annually if the Commissioner completes at least six (6) instructional hours of water district management training approved by the PSC during an educational year. In accordance with KRS 74.020(6), the compensation shall be fixed by the Daviess County Judge/Executive with the approval of the Daviess County Fiscal Court, and shall be paid from the District funds.

Section 510. Removal. A Commissioner may be removed, for cause, by the Daviess County Judge/Executive, subject to the approval by the Daviess County Fiscal Court, pursuant to the procedure set forth in KRS 65.007. Additionally, the PSC may remove any Commissioner for good cause, as set forth in KRS 74.025.

Section 511. Vacancy. A vacancy shall be filled for the balance of the unexpired term in the same manner as that prescribed for the appointment of the person who has ceased to hold office as a Commissioner. The PSC shall fill a vacancy if the Daviess County Judge/Executive has not filled the vacancy within 90 days.

Section 512. Regular Meetings. Regular meetings of the Board shall be held at least monthly and at such date, time, and place as shall be determined, from time to time, by the Board. The Board shall adopt a regular meeting schedule and make it available to the public as required by KRS 61.820.

Section 513. Special Meetings. Special meetings of the Board shall be held at the call of the Chairman or by four (4) Commissioners. Notice of special meetings shall be in accordance with KRS 61.823.

ARTICLE SIX

QUORUM AND VOTING RIGHTS

Section 601. Quorum. A majority of the number of duly appointed Commissioners shall constitute a quorum for the transaction of business at any meeting of the Board.

Section 602. Voting. Each Commissioner shall have one (1) vote on all matters coming before the Board unless the Commissioner chooses to abstain from voting because of a conflict of interest or other reason. Unless the vote is conducted by written ballot, the presiding officer shall not vote except when his or her vote will cause or break a tie vote or will otherwise affect the result.

Section 603. Proxy Voting. No Commissioner shall have the right to vote by proxy.

Section 604. Majority Voting Requirement. If a quorum is present when a vote is taken, a simple majority of the Commissioners present shall be the act of the Board, except for those matters described in Section 605 of these Bylaws which will require a super majority vote by at least five (5) Commissioners.

Section 605. Super Majority Voting Requirement. The following actions require an affirmative vote by at least five (5) Commissioners:

- a. Authorizing the condemnation of real property;
- b. Authorizing the issuance of revenue bonds or incurring other debt;
- c. Removal of an officer of the Board for cause;
- d. Amending Bylaws;
- e. Dissolving the District.

ARTICLE SEVEN

OFFICERS

Section 701. Offices. The offices of the District shall be: Chairman, Vice Chairman, Secretary, and Treasurer. Only Commissioners of the District shall be eligible to serve as an officer.

Section 702. Term. The term of each office shall be one (1) year. Except for the initial term, each term shall commence on January 1 and end on December 31 of the same calendar year. Officers shall be eligible for re-election to the same office.

Section 703. Chairman. The Chairman shall preside over all meetings of the Board, shall call special meetings, and shall exercise general supervision and control over the business of the District, subject to the direction of the Board. The Chairman may appoint committees as needed, either ad hoc or permanent, and shall be an ex-officio member of all committees. A permanent committee shall require the approval of the Board prior to its establishment. The Chairman shall set the agenda of all meetings and see that all orders, resolutions, and policies of the Commission are executed. The Chairman shall also perform such other duties as may be delegated to him or her by the Board.

Section 704. Vice Chairman. The Vice Chairman shall assist the Chairman and shall assume the duties of the Chairman in his or her absence. The Vice Chairman shall temporarily succeed to the office of Chairman if for any reason the Chairman is unable to fulfill his or her duties or vacates the office of Chairman. In

such event, the Vice Chairman shall serve as Chairman until a special election is held by the Board. The Vice Chairman shall also perform such other duties as may be delegated to him or her by the Board.

Section 705. Secretary. The Secretary shall cause to be maintained a record of all meetings and proceedings of the Board and shall be the custodian of all official correspondence and other official Commission records. The Secretary shall be responsible for preparing and distributing all notices required by statute, Bylaws, or resolution. The Secretary shall certify any resolutions or other documents requiring certification. The Secretary shall also perform such other duties as may be delegated to him or her by the Board.

Section 706. Treasurer. Pursuant to KRS 74.050, the Treasurer shall be the lawful custodian of all funds of the District and shall cause same to be disbursed according to procedures adopted by the Board. The Treasurer shall execute a bond to the District in such sum and with such surety as determined by the Board, in accordance with KRS 74.050. The Treasurer shall make or cause to be made financial reports periodically to the Board. The Treasurer shall also perform such other duties as may be delegated to him or her by the Board.

Section 707. Removal. An officer of the Board may be removed from office for cause, including, but not limited to, misfeasance or malfeasance in office, failure to perform the duties of the office, failure to comply with the rules, regulations, policies, or Bylaws of the District, or failure to regularly attend meetings (defined as missing three consecutive regular meetings). Removal for cause by the Board shall require an affirmative vote by at least five (5) Commissioners.

ARTICLE EIGHT

CODE OF ETHICS

Pursuant to KRS 65A.070, the Board adopted its own Code of Ethics on November 1, 2013. In the event it amends its Code of Ethics, it shall provide a copy of its amended Code of Ethics to the Kentucky Department for Local Government and to the Daviess County Fiscal Court within 21 days of adoption, pursuant to KRS 65A.070(2).

ARTICLE NINE

INDEMNIFICATION

To the fullest extent permitted by law, the District shall indemnify each of its Commissioners and officers against all costs, expenses, and liability actually and reasonably incurred by him or her in connection with the defense of any action, suit, or proceeding, civil or criminal, in which he or she is made, or threatened to be made, a party by reason of being or having been such Commissioner or officer.

ARTICLE TEN

FISCAL YEAR

The fiscal year of the District shall commence on January 1 and end on December 31. The Board shall adopt both an operating budget and a capital budget.

ARTICLE ELEVEN

CONDUCT OF MEETINGS

All meetings of the Board shall be conducted according to the rules of parliamentary procedure as contained in the current edition of **Robert's Rules of Order Newly Revised** in all cases to which they are applicable and in which they are not inconsistent with these Bylaws. The District is a public agency within the meaning of KRS Chapter 61. As such, the District shall comply with all provisions of KRS Chapter 61 pertaining to open meetings and open records.

ARTICLE TWELVE

KENTUCKY LAW INCORPORATED BY REFERENCE

All applicable Kentucky Revised Statutes which now or may hereafter exist are incorporated herein by reference and made a part of these Bylaws. The Board may use any powers contained therein in addition to those herein set out. Any provision contained in these Bylaws which is in conflict with the Kentucky Revised Statutes is null and void. The remainder of these Bylaws not in conflict with the Kentucky Revised Statutes shall continue to be in full force and effect.

ARTICLE THIRTEEN

DISSOLUTION

The District may be dissolved in accordance with KRS 74.367 and all other laws of the Commonwealth of Kentucky, but only after an affirmative vote by at least five (5) Commissioners.

ARTICLE FOURTEEN

AMENDMENTS

Before these Bylaws may be amended, a written notice containing the actual language of the proposed amendment shall be mailed to, electronically transmitted to, or otherwise received by each Commissioner at least 10 days prior to the regular meeting at which the proposed amendment will be formally introduced and given a first reading. The proposed amendment must receive a favorable first reading by an affirmative vote by at least five (5) Commissioners at one regular meeting and receive a favorable second reading and final approval after an affirmative vote by at least five (5) Commissioners at a subsequent regular meeting. Neither the first reading nor the second reading of the proposed amendment to the Bylaws shall take place at a special meeting of the Board.

DAVIESS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 21

Responding Witness: Keith Kampe

Q-21. Provide the utility's long-term construction planning program.

A-21. Daviess County Water District does not currently have a long-term construction plan.

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 22

Responding Witness: Keith Kampe

Q-22. Provide a copy of the utility's most recent depreciation schedule. The schedule should include a list of all facilities by account number, service life and accrual rate for each plant item, the methodology that supports the schedule, and the date the schedule was last updated.

A-22. See Attachment 22.

88-888888
01/01/2022 - 12/31/2022

DAVISS COUNTY WATER DISTRICT [0024555]
Depreciation Expense

4/5/2022
9:20:58 AM

Sorted: General - GL asset acct.

Financial
01/01/2022 - 12/31/2022

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adi.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
303 Land & Land Rights												
SEDCWD20000203		99 Year Lease-	6/30/1982	No Calc /N/A	30.0000	4,000.00	100.0000	0.00	0.00	0.00	0.00	0.00
SEDCWD20000204		Land Options	6/30/1988	No Calc /N/A	30.0000	3,000.00	100.0000	0.00	0.00	0.00	0.00	0.00
WDCWD10013001		Land	2/1/1969	No Calc /N/A	0.0000	6,000.00	100.0000	0.00	0.00	0.00	0.00	0.00
WDCWD10013002		Land Carter Rd -	12/31/1999	No Calc /N/A	0.0000	2,357.50	100.0000	0.00	0.00	0.00	0.00	0.00
Subtotal: 303 Land & Land Rights						15,357.50		0.00	0.00	0.00	0.00	0.00
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: 303 Land & Land Rights						15,357.50		0.00	0.00	0.00	0.00	0.00
304												
SEDCWD40000401		Wing Avenue	1/1/1967	SL /N/A	50.0000	62,164.24	100.0000	0.00	0.00	62,164.24	0.00	62,164.24
SEDCWD40000402		Fences	1/1/1967	SL /N/A	50.0000	3,952.57	100.0000	0.00	0.00	3,952.50	0.00	3,952.50
SEDCWD40000404		Daniels Lane	6/30/1983	SL /N/A	50.0000	96,279.51	100.0000	0.00	0.00	74,135.22	1,925.59	76,060.81
SEDCWD40000405		Radio Controls	9/1/1985	SL /N/A	10.0000	10,131.96	100.0000	0.00	0.00	10,131.96	0.00	10,131.96
SEDCWD40000406		Reid Road	6/30/1994	SL /N/A	50.0000	583.00	100.0000	0.00	0.00	320.65	11.66	332.31
SEDCWD40000407		Reid Road	6/30/1995	SL /N/A	50.0000	3,570.00	100.0000	0.00	0.00	1,892.10	71.40	1,963.50
SEDCWD40000408		Reid Road	6/30/1996	SL /N/A	50.0000	5,020.00	100.0000	0.00	0.00	2,560.20	100.40	2,660.60
SEDCWD40000409		Reid Road	6/30/1997	SL /N/A	50.0000	22,329.00	100.0000	0.00	0.00	10,941.21	446.58	11,387.79
SEDCWD40000410		Reid Road	6/30/1998	SL /N/A	50.0000	203,680.90	100.0000	0.00	0.00	95,730.07	4,073.62	99,803.69
SEDCWD40000411		Reid Road	6/30/1999	SL /N/A	50.0000	145,308.46	100.0000	0.00	0.00	65,388.82	2,906.17	68,294.99
SEDCWD40000412		Reid Road	6/15/2000	SL /N/A	50.0000	77.00	100.0000	0.00	0.00	33.44	1.54	34.98
SEDCWD40000413		Reid Road	2/15/2001	SL /N/A	50.0000	1,000.00	100.0000	0.00	0.00	418.33	20.00	438.33
SEDCWD70000708		Fence-Utica	9/15/2004	SL /N/A	10.0000	878.59	100.0000	0.00	0.00	878.59	0.00	878.59
SEDCWD40000414		SCADA	2/28/2006	SL /N/A	10.0000	3,575.03	100.0000	0.00	0.00	3,575.03	0.00	3,575.03
SEDCWD40000415		Electrical	5/5/2006	SL /N/A	10.0000	3,887.23	100.0000	0.00	0.00	3,887.23	0.00	3,887.23
SEDCWD40000416		Electrical	5/15/2006	SL /N/A	10.0000	2,530.33	100.0000	0.00	0.00	2,530.33	0.00	2,530.33
SEDCWD40000417		Electrical	5/15/2006	SL /N/A	10.0000	2,530.33	100.0000	0.00	0.00	2,530.33	0.00	2,530.33
SEDCWD40000418		Electrical	5/15/2006	SL /N/A	10.0000	2,530.33	100.0000	0.00	0.00	2,530.33	0.00	2,530.33
SEDCWD40000419		Philpot Pump	10/31/2006	SL /N/A	50.0000	287,947.50	100.0000	0.00	0.00	87,344.08	5,758.95	93,103.03
SEDCWD40000420		Electrical	2/28/2007	SL /N/A	10.0000	3,887.23	100.0000	0.00	0.00	3,887.23	0.00	3,887.23
SEDCWD40000421		Electrical	2/28/2007	SL /N/A	10.0000	2,530.33	100.0000	0.00	0.00	2,530.33	0.00	2,530.33
SEDCWD40000422		Electrical	2/28/2007	SL /N/A	10.0000	2,530.33	100.0000	0.00	0.00	2,530.33	0.00	2,530.33
SEDCWD40000423		Electrical	2/28/2007	SL /N/A	10.0000	2,530.33	100.0000	0.00	0.00	2,530.33	0.00	2,530.33
SEDCWD40000424		SCADA	10/15/2012	SL /N/A	10.0000	14,923.25	100.0000	0.00	0.00	13,804.05	1,119.20	14,923.25
SEDCWD40000425		Electrical	2/15/2013	SL /N/A	10.0000	10,500.00	100.0000	0.00	0.00	9,275.00	1,050.00	10,325.00
SEDCWD40000426		Transfer switch -	4/15/2014	SL /N/A	10.0000	8,657.78	100.0000	0.00	0.00	6,709.80	865.78	7,575.58
SEDCWD40000427		Generator-Wing	4/30/2014	SL /N/A	10.0000	35,894.38	100.0000	0.00	0.00	27,519.04	3,589.44	31,108.48
SEDCWD40000428		Generator-	4/30/2014	SL /N/A	10.0000	27,849.80	100.0000	0.00	0.00	21,351.51	2,784.98	24,136.49
SEDCWD40000429		Generator - Reid	4/30/2014	SL /N/A	10.0000	27,171.88	100.0000	0.00	0.00	20,831.79	2,717.19	23,548.98
SEDCWD40000430		Wing Ave. Roof	4/30/2014	SL /N/A	10.0000	12,344.69	100.0000	0.00	0.00	9,464.27	1,234.47	10,698.74
376		Safety Climb	5/15/2017	SL /N/A	40.0000	2,000.00	100.0000	0.00	0.00	233.33	50.00	283.33
411		Scada Controls	9/15/2019	SL /N/A	10.0000	17,125.00	100.0000	0.00	0.00	3,995.83	1,712.50	5,708.33
WDCWD10014001		Pump House	2/1/1969	SL /N/A	50.0000	23,368.26	100.0000	0.00	0.00	21,448.37	0.00	21,448.37
WDCWD10014002		Hwy 431 Pump	6/1/1986	SL /N/A	50.0000	190,121.98	100.0000	0.00	0.00	129,294.72	3,802.44	133,097.16
WDCWD10014003		Carter Road	6/30/1998	SL /N/A	50.0000	12,633.00	100.0000	0.00	0.00	5,937.51	252.66	6,190.17
WDCWD10014004		Carter Road	6/30/1999	SL /N/A	50.0000	4,383.00	100.0000	0.00	0.00	1,972.35	87.66	2,060.01

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01/01/2022 - 12/31/2022

DAVISS COUNTY WATER DISTRICT [0024555]

4/5/2022
9:20:58 AM

Depreciation Expense

Financial

Sorted: General - GL asset acct.

01/01/2022 - 12/31/2022

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
304												
WDCWD10014005		Carter Road	6/30/2000	SL /N/A	50.0000	33,697.30	100.0000	0.00	0.00	14,489.92	673.95	15,163.87
WDCWD10014006		Carter Road	6/30/2001	SL /N/A	50.0000	208,181.78	100.0000	0.00	0.00	85,354.62	4,163.64	89,518.26
WDCWD10014007		Fence around	9/15/2004	SL /N/A	10.0000	4,358.25	100.0000	0.00	0.00	4,358.25	0.00	4,358.25
561		Daniels Lane	1/15/2021	SL /N/A	10.0000	23,072.00	100.0000	0.00	0.00	2,307.20	2,307.20	4,614.40
WDCWA10014007		SCADA	2/28/2006	SL /N/A	10.0000	8,341.75	100.0000	0.00	0.00	8,341.75	0.00	8,341.75
WDCWA10014008		Electrical	5/15/2006	SL /N/A	10.0000	5,060.66	100.0000	0.00	0.00	5,060.66	0.00	5,060.66
WDCWD10014009		Electrical	5/15/2006	SL /N/A	10.0000	5,060.66	100.0000	0.00	0.00	5,060.66	0.00	5,060.66
WDCWD10014010		Electrical	5/15/2006	SL /N/A	10.0000	5,066.16	100.0000	0.00	0.00	5,066.16	0.00	5,066.16
259		Scada controls	10/15/2012	SL /N/A	10.0000	7,374.22	100.0000	0.00	0.00	6,821.14	553.08	7,374.22
280		Parrish Ave	4/30/2014	SL /N/A	10.0000	30,374.54	100.0000	0.00	0.00	23,287.12	3,037.45	26,324.57
281		Carter Road	4/30/2014	SL /N/A	10.0000	28,209.98	100.0000	0.00	0.00	21,627.67	2,821.00	24,448.67
282		Parrish Ave	4/30/2014	SL /N/A	10.0000	11,294.85	100.0000	0.00	0.00	8,659.42	1,129.49	9,788.91
332		Safety Climb	5/15/2017	SL /N/A	40.0000	1,000.00	100.0000	0.00	0.00	116.67	25.00	141.67
393		Panther Tank	4/15/2020	SL /N/A	10.0000	11,325.00	100.0000	0.00	0.00	1,981.88	1,132.50	3,114.38
Subtotal: 304						1,638,844.37		0.00	0.00	906,793.57	50,425.54	957,219.11
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: 304						1,638,844.37		0.00	0.00	906,793.57	50,425.54	957,219.11
305												
WDCWD10101001		Pumping	2/1/1969	SL /N/A	30.0000	29,189.79	100.0000	0.00	0.00	29,189.79	0.00	29,189.79
WDCWD10101002		Utica Pumps	7/1/1984	SL /N/A	18.0000	535.34	100.0000	0.00	0.00	535.34	0.00	535.34
WDCWD10101003		Radio Control	7/1/1984	SL /N/A	10.0000	4,191.05	100.0000	0.00	0.00	4,191.05	0.00	4,191.05
WDCWD10101004		Radio Control	4/1/1985	SL /N/A	10.0000	1,751.32	100.0000	0.00	0.00	1,751.32	0.00	1,751.32
WDCWD10101005		Pump	9/15/2000	SL /N/A	10.0000	521.57	100.0000	0.00	0.00	521.57	0.00	521.57
Subtotal: 305						36,189.07		0.00	0.00	36,189.07	0.00	36,189.07
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: 305						36,189.07		0.00	0.00	36,189.07	0.00	36,189.07
320												
SEDCWD20000201		Land & Right of	1/1/1967	No Calc /N/A	30.0000	5,550.00	100.0000	0.00	0.00	0.00	0.00	0.00
SEDCWD20000202		Land & Right of	7/1/1971	No Calc /N/A	30.0000	390.00	100.0000	0.00	0.00	0.00	0.00	0.00
SEDCWD20000205		Land	6/30/1989	No Calc /N/A	30.0000	5,000.00	100.0000	0.00	0.00	0.00	0.00	0.00
SEDCWD20000206		Deed Recording	6/30/1991	No Calc /N/A	5.0000	60.00	100.0000	0.00	0.00	0.00	0.00	0.00
SEDCWD20000207		Land -	7/31/2007	No Calc /N/A	0.0000	20,000.00	100.0000	0.00	0.00	0.00	0.00	0.00
SEDCWD20000208		Masonville Tank	12/1/2008	No Calc /N/A	0.0000	18,350.00	100.0000	0.00	0.00	0.00	0.00	0.00
WDCWD20200001		Land	2/1/1969	No Calc /N/A	60.0000	2,960.00	100.0000	0.00	0.00	0.00	0.00	0.00
WDCWD20200002		Land - Utica	6/30/1990	No Calc /N/A	60.0000	956.50	100.0000	0.00	0.00	0.00	0.00	0.00
WDCWD20200003		Land - Panther	6/30/1993	No Calc /N/A	60.0000	9,902.50	100.0000	0.00	0.00	0.00	0.00	0.00
WDCWD10013003		Removal of old	12/31/2005	No Calc /N/A	0.0000	10,000.00	100.0000	0.00	0.00	0.00	0.00	0.00
WDCWD20200004		Land - West	3/15/2006	No Calc /N/A	0.0000	6,055.00	100.0000	0.00	0.00	0.00	0.00	0.00
Subtotal: 320						79,224.00		0.00	0.00	0.00	0.00	0.00
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: 320						79,224.00		0.00	0.00	0.00	0.00	0.00

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DAVISS COUNTY WATER DISTRICT [0024555]
Depreciation Expense
Financial

4/5/2022
9:20:58 AM

Sorted: General - GL asset acct.

01/01/2022 - 12/31/2022

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adi.	Beg. Accum. Deorecipation	Current Deorecipation	Total Depreciation
330												
SEDCWD30000301		Tanks	1/1/1967	SL /N/A	70.0000	178,668.54	100.0000	0.00	0.00	140,382.55	2,552.41	142,934.96
SEDCWD30000302		New Tank Work	6/30/1990	SL /N/A	40.0000	5,177.92	100.0000	0.00	0.00	4,077.67	129.45	4,207.12
SEDCWD30000303		Tank - Pleasant	6/15/1992	SL /N/A	40.0000	464,209.85	100.0000	0.00	0.00	343,321.98	11,605.25	354,927.23
SEDCWD30000304		Tank - Add'l	6/30/1993	SL /N/A	40.0000	1,768.00	100.0000	0.00	0.00	1,259.70	44.20	1,303.90
SEDCWD30000305		Tank - Jones	6/30/1995	SL /N/A	40.0000	26,949.25	100.0000	0.00	0.00	17,853.85	673.73	18,527.58
SEDCWD30000306		Tank - Habit Hill	6/30/1995	SL /N/A	40.0000	843.00	100.0000	0.00	0.00	426.12	18.08	442.20
SEDCWD30000307		Fence -	6/30/1997	SL /N/A	40.0000	2,718.25	100.0000	0.00	0.00	1,665.02	67.96	1,732.98
SEDCWD30000308		Tank -	12/1/2008	SL /N/A	40.0000	1,087,868.58	100.0000	0.00	0.00	355,823.62	27,196.71	383,020.33
SEDCWD30000309		Improvements -	11/30/2010	SL /N/A	40.0000	1,325.00	100.0000	0.00	0.00	367.19	33.13	400.32
417		Masonville	8/31/2019	SL /N/A	10.0000	68,350.00	100.0000	0.00	0.00	15,948.33	6,835.00	22,783.33
432		Masonville	1/1/2020	SL /N/A	10.0000	84,976.00	100.0000	0.00	0.00	16,995.20	8,497.60	25,492.80
WDCWD20300001		Bon Harbor	2/1/1969	SL /N/A	70.0000	47,338.09	100.0000	0.00	0.00	35,162.26	676.26	35,838.52
WDCWD20300002		Utica Tank	3/15/1992	SL /N/A	40.0000	230,973.23	100.0000	0.00	0.00	172,267.51	5,774.33	178,041.84
WDCWD20300003		Utica Tank	6/30/1993	SL /N/A	40.0000	1,132.00	100.0000	0.00	0.00	806.55	28.30	834.85
WDCWD20300004		Panther Creek	11/30/2005	SL /N/A	40.0000	534,536.10	100.0000	0.00	0.00	214,928.02	13,363.40	228,291.42
WDCWD20300006		West Louisville	12/1/2008	SL /N/A	40.0000	1,338,483.69	100.0000	0.00	0.00	437,795.68	33,462.09	471,257.77
775		Pleasant Grove	4/30/2021	SL /N/A	10.0000	27,370.00	100.0000	0.00	0.00	1,824.67	2,737.00	4,561.67
776		Pleasant Grove	5/15/2021	SL /N/A	10.0000	27,981.00	100.0000	0.00	0.00	1,865.40	2,798.10	4,663.50
Subtotal: 330						4,130,468.50		0.00	0.00	1,762,771.32	116,491.00	1,879,262.32
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: 330						4,130,468.50		0.00	0.00	1,762,771.32	116,491.00	1,879,262.32
331												
SEDCWD10000101		Meters and	7/1/1967	SL /N/A	70.0000	1,203,445.21	100.0000	0.00	0.00	936,969.42	17,192.07	954,161.49
SEDCWD10000102		Meters and Line	7/1/1967	SL /N/A	70.0000	2,839.53	100.0000	0.00	0.00	2,304.44	40.56	2,345.00
SEDCWD10000103		Meters and Line	7/1/1968	SL /N/A	70.0000	3,750.67	100.0000	0.00	0.00	2,866.53	53.58	2,920.11
SEDCWD10000104		Meter & Line	7/1/1969	SL /N/A	70.0000	4,562.32	100.0000	0.00	0.00	3,421.95	65.18	3,487.13
SEDCWD10000105		Meters and Line	7/1/1970	SL /N/A	70.0000	5,331.77	100.0000	0.00	0.00	3,922.75	76.17	3,998.92
SEDCWD10000106		Meters & Line	7/1/1971	SL /N/A	70.0000	5,035.54	100.0000	0.00	0.00	3,632.97	71.94	3,704.91
SEDCWD10000107		Meters and Line	7/1/1972	SL /N/A	70.0000	7,260.51	100.0000	0.00	0.00	5,134.14	103.72	5,237.86
SEDCWD10000108		Meters & Line	7/1/1973	SL /N/A	70.0000	10,081.33	100.0000	0.00	0.00	6,984.97	144.02	7,128.99
SEDCWD10000109		Meters & Line	7/1/1974	SL /N/A	70.0000	16,884.45	100.0000	0.00	0.00	11,457.47	241.21	11,698.68
SEDCWD10000110		Meters & Line	7/1/1975	SL /N/A	70.0000	9,536.65	100.0000	0.00	0.00	6,335.16	136.24	6,471.40
SEDCWD10000111		Meters & Line	7/1/1976	SL /N/A	70.0000	19,482.54	100.0000	0.00	0.00	12,663.56	278.32	12,941.88
SEDCWD10000112		Meters & Line	7/1/1969	SL /N/A	70.0000	21,343.00	100.0000	0.00	0.00	16,007.25	304.90	16,312.15
SEDCWD10000113		Meters & Line	7/1/1970	SL /N/A	70.0000	7,148.00	100.0000	0.00	0.00	5,258.67	102.11	5,360.78
SEDCWD10000114		Meters & Line	7/1/1971	SL /N/A	70.0000	2,382.00	100.0000	0.00	0.00	1,718.51	34.03	1,752.54
SEDCWD10000115		Meters & Line	7/1/1972	SL /N/A	70.0000	1,200.00	100.0000	0.00	0.00	848.43	17.14	865.57
SEDCWD10000116		Meters & Line	7/1/1973	SL /N/A	70.0000	9,327.00	100.0000	0.00	0.00	6,462.14	133.24	6,595.38
SEDCWD10000117		Meters & Line	7/1/1974	SL /N/A	70.0000	840.00	100.0000	0.00	0.00	570.00	12.00	582.00
SEDCWD10000118		Meters & Line	7/1/1975	SL /N/A	70.0000	28,290.00	100.0000	0.00	0.00	18,792.51	404.14	19,196.65
SEDCWD10000119		Meters & Line	7/1/1976	SL /N/A	70.0000	17,045.46	100.0000	0.00	0.00	11,079.70	243.51	11,323.21
SEDCWD10000120		Meters & Line	7/1/1977	SL /N/A	70.0000	99,048.16	100.0000	0.00	0.00	62,966.17	1,414.97	64,381.14
SEDCWD10000121		Meters & Line	7/1/1978	SL /N/A	70.0000	128,093.30	100.0000	0.00	0.00	79,600.65	1,829.90	81,430.55
SEDCWD10000122		Meters & Line	7/1/1979	SL /N/A	70.0000	114,953.23	100.0000	0.00	0.00	69,793.07	1,642.19	71,435.26

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DAVISS COUNTY WATER DISTRICT [0024555]
Depreciation Expense
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Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
331												
SEDCWD10000123		Meters & Line	7/1/1980	SL /N/A	70.0000	24,808.75	100.0000	0.00	0.00	14,708.02	354.41	15,062.43
SEDCWD10000124		Meters & Line	7/1/1981	SL /N/A	70.0000	37,948.77	100.0000	0.00	0.00	21,956.26	542.13	22,498.39
SEDCWD10000125		Meters & Line	7/1/1982	SL /N/A	70.0000	27,869.90	100.0000	0.00	0.00	15,726.53	398.14	16,124.67
SEDCWD10000126		Meters & Line	7/1/1983	SL /N/A	70.0000	100,149.61	100.0000	0.00	0.00	55,082.33	1,430.71	56,513.04
SEDCWD10000127		Meters & Line	7/1/1984	SL /N/A	70.0000	55,306.38	100.0000	0.00	0.00	29,628.38	790.09	30,418.47
SEDCWD10000128		Meters & Line	7/1/1985	SL /N/A	70.0000	98,255.26	100.0000	0.00	0.00	51,233.22	1,403.65	52,636.87
SEDCWD10000129		Meters & Line	6/30/1986	SL /N/A	70.0000	25,901.88	100.0000	0.00	0.00	13,136.06	370.03	13,506.09
SEDCWD10000130		Line Additions	6/30/1986	SL /N/A	70.0000	15,046.07	100.0000	0.00	0.00	7,630.37	214.94	7,845.31
SEDCWD10000135		Line Additions	6/30/1988	SL /N/A	40.0000	4,250.00	100.0000	0.00	0.00	3,559.38	106.25	3,665.63
SEDCWD10000137		Line Additions	6/30/1989	SL /N/A	40.0000	46,661.84	100.0000	0.00	0.00	37,912.87	1,186.55	39,079.42
SEDCWD10000138		Line Additions	6/30/1990	SL /N/A	40.0000	27,700.45	100.0000	0.00	0.00	21,814.07	692.51	22,506.58
SEDCWD10000139		Line Additions	6/30/1991	SL /N/A	40.0000	62,243.84	100.0000	0.00	0.00	47,461.05	1,556.10	49,017.15
SEDCWD10000140		Line Additions	6/30/1992	SL /N/A	40.0000	40,859.94	100.0000	0.00	0.00	30,134.25	1,021.50	31,155.75
SEDCWD10000141		Line Additions	6/30/1993	SL /N/A	40.0000	18,537.00	100.0000	0.00	0.00	13,207.75	463.43	13,671.18
SEDCWD10000142		Line Additions	6/30/1994	SL /N/A	40.0000	60,458.00	100.0000	0.00	0.00	41,564.88	1,511.45	43,076.33
SEDCWD10000143		Line Additions	6/30/1995	SL /N/A	40.0000	536,957.57	100.0000	0.00	0.00	355,734.41	13,423.94	369,158.35
SEDCWD10000144		Line Additions	6/30/1996	SL /N/A	40.0000	16,768.00	100.0000	0.00	0.00	10,689.60	419.20	11,108.80
SEDCWD10000145		Line Additions	6/30/1997	SL /N/A	40.0000	140,545.50	100.0000	0.00	0.00	86,084.18	3,513.64	89,597.82
SEDCWD10000150		Line Additions	12/15/2002	SL /N/A	40.0000	91,853.00	100.0000	0.00	0.00	43,821.44	2,296.32	46,117.76
SEDCWD10000146		Line Additions	6/30/1998	SL /N/A	40.0000	32,283.60	100.0000	0.00	0.00	18,966.62	807.09	19,773.71
SEDCWD10000147		Line Additions	6/30/1999	SL /N/A	40.0000	39,520.10	100.0000	0.00	0.00	22,230.00	988.00	23,218.00
SEDCWD10000148		Line Additions	6/30/2000	SL /N/A	40.0000	52,579.00	100.0000	0.00	0.00	28,370.86	1,314.48	29,685.34
SEDCWD10000149		Line Additions	12/31/2001	SL /N/A	40.0000	26,019.00	100.0000	0.00	0.00	13,063.81	650.48	13,714.29
SEDCWD10000151		Line Additions	6/30/2003	SL /N/A	40.0000	60,028.00	100.0000	0.00	0.00	27,762.95	1,500.70	29,263.65
SEDCWD10000152		Line Additions	6/30/2004	SL /N/A	40.0000	41,322.50	100.0000	0.00	0.00	18,078.55	1,033.06	19,111.61
SEDCWD10000153		Line Additions	6/30/2005	SL /N/A	40.0000	69,158.95	100.0000	0.00	0.00	28,528.01	1,728.97	30,256.98
SEDCWD10000154		Line Addition-	6/30/2006	SL /N/A	40.0000	18,642.50	100.0000	0.00	0.00	7,223.93	466.06	7,689.99
SEDCWD0000155		Lines-Philpot	10/31/2006	SL /N/A	40.0000	188,478.50	100.0000	0.00	0.00	71,464.73	4,711.96	76,176.69
SEDCWD0000156		Line Additions-	12/1/2006	SL /N/A	40.0000	8,709.00	100.0000	0.00	0.00	3,284.09	217.73	3,501.82
SEDCWD0000157		Line Addition -	6/30/2007	SL /N/A	40.0000	27,575.00	100.0000	0.00	0.00	9,996.01	689.38	10,685.39
SEDCWD0000158		Line Additions-	8/15/2007	SL /N/A	40.0000	255,029.23	100.0000	0.00	0.00	91,916.77	6,375.73	98,292.50
SEDCWD0000159		Line additions -	9/1/2007	SL /N/A	40.0000	2,982.80	100.0000	0.00	0.00	1,068.84	74.57	1,143.41
SEDCWD0000160		Line Additions -	6/30/2008	SL /N/A	40.0000	9,025.00	100.0000	0.00	0.00	3,046.01	225.63	3,271.64
SEDCWD0000161		Line Additions -	12/1/2008	SL /N/A	40.0000	75,925.00	100.0000	0.00	0.00	24,833.87	1,898.13	26,732.00
SEDCWD0000162		Line Additions	6/30/2009	SL /N/A	40.0000	39,689.00	100.0000	0.00	0.00	12,402.88	992.23	13,395.11
SEDCWD0000163		Bypass	6/30/2010	SL /N/A	40.0000	63,976.00	100.0000	0.00	0.00	18,393.10	1,599.40	19,992.50
SEDCWD0000164		Line additions	6/30/2010	SL /N/A	40.0000	212,458.25	100.0000	0.00	0.00	61,081.79	5,311.46	66,393.25
SEDCWD0000165		Line Addition-	2/15/2011	SL /N/A	40.0000	1,920.11	100.0000	0.00	0.00	520.00	48.00	568.00
SEDCWD0000166		Line Additions	6/30/2011	SL /N/A	40.0000	405,690.08	100.0000	0.00	0.00	106,493.63	10,142.25	116,635.88
SEDCWD0000167		Line Addition-	11/15/2011	SL /N/A	40.0000	4,404.55	100.0000	0.00	0.00	1,119.45	110.11	1,229.56
SEDCWD0000168		Line Additions-	8/1/2012	SL /N/A	40.0000	66,384.75	100.0000	0.00	0.00	15,628.09	1,659.62	17,287.71
SEDCWD0000169		Bypass	8/1/2012	SL /N/A	40.0000	358,469.52	100.0000	0.00	0.00	84,389.72	8,961.74	93,351.46
SEDCWD0000170		Line Additions -	6/30/2012	SL /N/A	40.0000	9,114.50	100.0000	0.00	0.00	2,164.67	227.86	2,392.53
SEDCWD0000171		Line Additions -	6/30/2012	SL /N/A	40.0000	7,847.50	100.0000	0.00	0.00	1,863.81	196.19	2,060.00
SEDCWD0000172		Line Additions -	6/30/2012	SL /N/A	40.0000	30,875.00	100.0000	0.00	0.00	7,332.86	771.88	8,104.74
SEDCWD0000173		Line Additions -	6/30/2013	SL /N/A	40.0000	38,084.05	100.0000	0.00	0.00	8,092.85	952.10	9,044.95

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331												
SEDCWD0000174		Line Additions -	6/30/2013	SL /N/A	40.0000	5,697.50	100.0000	0.00	0.00	1,210.74	142.44	1,353.18
SEDCWD0000175		Line Additions -	6/30/2013	SL /N/A	40.0000	4,676.25	100.0000	0.00	0.00	993.74	116.91	1,110.65
SEDCWD0000176		Line Extension -	6/30/2014	SL /N/A	40.0000	2,827.70	100.0000	0.00	0.00	530.18	70.69	600.87
SEDCWD0000177		Line Additions -	6/30/2014	SL /N/A	40.0000	14,065.00	100.0000	0.00	0.00	2,637.23	351.63	2,988.86
SEDCWD0000178		Line Additions -	6/30/2014	SL /N/A	40.0000	15,587.50	100.0000	0.00	0.00	2,922.68	389.69	3,312.37
SEDCWD0000179		Line Additions -	6/30/2014	SL /N/A	40.0000	6,288.75	100.0000	0.00	0.00	1,179.15	157.22	1,336.37
SEDCWD0000180		Line Additions -	6/30/2014	SL /N/A	40.0000	7,392.00	100.0000	0.00	0.00	1,386.00	184.80	1,570.80
SEDCWD0000181		Line Additions -	6/30/2014	SL /N/A	40.0000	3,244.50	100.0000	0.00	0.00	608.33	81.11	689.44
SEDCWD0000182		Line Additions -	6/30/2015	SL /N/A	40.0000	24,731.75	100.0000	0.00	0.00	4,018.89	618.29	4,637.18
SEDCWD0000183		Line Additions -	6/30/2015	SL /N/A	40.0000	28,595.00	100.0000	0.00	0.00	4,646.72	714.88	5,361.60
SEDCWD0000184		Line Additions -	5/31/2016	SL /N/A	40.0000	27,796.11	100.0000	0.00	0.00	3,879.86	694.90	4,574.76
SEDCWD0000185		Line Additions -	6/30/2016	SL /N/A	40.0000	25,842.50	100.0000	0.00	0.00	3,553.33	646.06	4,199.39
377		Creek Bore -	5/31/2017	SL /N/A	40.0000	13,745.00	100.0000	0.00	0.00	1,574.97	343.63	1,918.60
378		Line Additions -	6/30/2017	SL /N/A	40.0000	158,980.70	100.0000	0.00	0.00	17,885.34	3,974.52	21,859.86
392		Creek Bore -	10/31/2017	SL /N/A	40.0000	15,537.50	100.0000	0.00	0.00	1,618.50	388.44	2,006.94
399		Mallard Landing,	6/30/2018	SL /N/A	40.0000	67,359.75	100.0000	0.00	0.00	5,893.97	1,683.99	7,577.96
418		Brookfield,	6/30/2019	SL /N/A	40.0000	148,877.00	100.0000	0.00	0.00	9,304.83	3,721.93	13,026.76
433		Brookfield,	6/30/2020	SL /N/A	40.0000	36,493.00	100.0000	0.00	0.00	1,368.50	912.33	2,280.83
WDCWD20301001		Transmission &	2/1/1969	SL /N/A	70.0000	1,243,698.94	100.0000	0.00	0.00	932,158.60	17,767.13	949,925.73
WDCWD20301002		Line Extensions	7/1/1977	SL /N/A	70.0000	69,442.33	100.0000	0.00	0.00	44,145.34	992.03	45,137.37
WDCWD20301003		Line Extensions	7/1/1978	SL /N/A	70.0000	6,100.00	100.0000	0.00	0.00	3,790.59	87.14	3,877.73
WDCWD20301004		Line Extensions	7/1/1980	SL /N/A	70.0000	101,772.00	100.0000	0.00	0.00	60,336.43	1,453.89	61,790.32
WDCWD20301005		Line Extensions	7/1/1983	SL /N/A	70.0000	13,516.66	100.0000	0.00	0.00	7,434.35	193.10	7,627.45
WDCWD20301006		Line Extensions	7/1/1984	SL /N/A	70.0000	108,237.77	100.0000	0.00	0.00	57,984.38	1,546.25	59,530.63
WDCWD20301007		Line Extensions	7/1/1985	SL /N/A	70.0000	16,910.10	100.0000	0.00	0.00	8,817.31	241.57	9,058.88
WDCWD20301008		Line Extensions	7/1/1986	SL /N/A	70.0000	320,106.31	100.0000	0.00	0.00	162,339.72	4,572.95	166,912.67
WDCWD20301009		Line Extensions	7/1/1987	SL /N/A	40.0000	98,274.99	100.0000	0.00	0.00	83,037.02	2,406.87	85,443.89
WDCWD20301010		Line Extensions	7/1/1988	SL /N/A	40.0000	20,770.41	100.0000	0.00	0.00	17,395.21	519.26	17,914.47
WDCWD20301011		Line Extensions	6/30/1989	SL /N/A	40.0000	44,912.03	100.0000	0.00	0.00	36,491.00	1,122.80	37,613.80
WDCWD20301012		Line Extensions	6/30/1990	SL /N/A	40.0000	58,463.07	100.0000	0.00	0.00	46,039.77	1,461.58	47,501.35
WDCWD20301013		Line Extensions	6/30/1991	SL /N/A	40.0000	108,466.89	100.0000	0.00	0.00	82,705.94	2,711.67	85,417.61
WDCWD20301014		Line Extensions	6/30/1992	SL /N/A	40.0000	96,747.75	100.0000	0.00	0.00	71,351.36	2,418.69	73,770.05
WDCWD20301015		Line Extensions	12/31/1992	SL /N/A	40.0000	45,205.56	100.0000	0.00	0.00	32,774.06	1,130.14	33,904.20
WDCWD20301016		Line Extensions	6/30/1993	SL /N/A	40.0000	166,172.91	100.0000	0.00	0.00	118,398.12	4,154.32	122,552.44
WDCWD20301017		Line Extensions	6/30/1994	SL /N/A	40.0000	43,930.68	100.0000	0.00	0.00	30,202.42	1,098.27	31,300.69
WDCWD20301018		Line Extensions	6/30/1995	SL /N/A	40.0000	125,191.79	100.0000	0.00	0.00	82,939.44	3,129.79	86,069.23
WDCWD20301019		Line Extensions	6/30/1996	SL /N/A	40.0000	26,471.05	100.0000	0.00	0.00	16,875.39	661.78	17,537.17
WDCWD20301020		Line Extensions	6/30/1997	SL /N/A	40.0000	15,395.00	100.0000	0.00	0.00	9,429.56	384.88	9,814.44
WDCWD20301021		W. Louisville	6/30/1997	SL /N/A	40.0000	29,024.00	100.0000	0.00	0.00	17,777.20	725.60	18,502.80
WDCWD20301022		W. Louisville	6/30/1997	SL /N/A	40.0000	3,282.00	100.0000	0.00	0.00	2,010.23	82.05	2,092.28
WDCWD20301028		Line Extensions	6/30/2002	SL /N/A	40.0000	6,359.99	100.0000	0.00	0.00	3,100.50	159.00	3,259.50
WDCWD20301023		Line Extensions	6/30/1998	SL /N/A	40.0000	320,115.69	100.0000	0.00	0.00	188,067.92	8,002.89	196,070.81
WDCWD20301024		Line Extensions	6/30/1998	SL /N/A	40.0000	28,864.50	100.0000	0.00	0.00	16,957.84	721.61	17,679.45
WDCWD20301025		Line Extensions	6/30/1999	SL /N/A	40.0000	175,957.21	100.0000	0.00	0.00	98,975.93	4,398.93	103,374.86
WDCWD20301026		Line Extensions	6/30/2000	SL /N/A	40.0000	249,383.66	100.0000	0.00	0.00	134,043.69	6,234.59	140,278.28
WDCWD20301027		Line Extensions	6/30/2001	SL /N/A	40.0000	58,840.05	100.0000	0.00	0.00	30,155.50	1,471.00	31,626.50

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331												
WDCWD20301029		Line Extensions	6/30/2003	SL /N/A	40.0000	102,894.68	100.0000	0.00	0.00	47,588.85	2,572.37	50,161.22
WDCWD20301030		Line Extensions	6/30/2004	SL /N/A	40.0000	63,822.97	100.0000	0.00	0.00	27,922.48	1,595.57	29,518.05
WDCWD20301031		Line Extensions	6/30/2005	SL /N/A	40.0000	29,781.42	100.0000	0.00	0.00	12,284.91	744.54	13,029.45
WDCWD20301032		Line Extension-	1/31/2006	SL /N/A	40.0000	10,744.94	100.0000	0.00	0.00	4,275.54	268.62	4,544.16
WDCWD20301033		Line Extension-	11/30/2006	SL /N/A	40.0000	11,229.55	100.0000	0.00	0.00	4,234.49	280.74	4,515.23
WDCWD20301007		KIA 2005	8/15/2007	SL /N/A	40.0000	277,687.54	100.0000	0.00	0.00	100,083.24	6,942.19	107,025.43
WDCWD20301007		Old Lyddane	8/15/2007	SL /N/A	40.0000	4,818.29	100.0000	0.00	0.00	1,736.63	120.46	1,857.09
WDCWD20301034		HWY 456 Trans	1/31/2008	SL /N/A	40.0000	5,886.64	100.0000	0.00	0.00	2,048.12	147.17	2,195.29
WDCWD20301036		Keenland Tr.	6/30/2008	SL /N/A	40.0000	15,180.00	100.0000	0.00	0.00	5,123.25	379.50	5,502.75
WDCWD20301037		Hayden Lane -	6/30/2009	SL /N/A	40.0000	6,596.99	100.0000	0.00	0.00	2,061.50	164.92	2,226.42
WDCWD20301038		Graystone	6/30/2009	SL /N/A	40.0000	5,525.00	100.0000	0.00	0.00	1,726.63	138.13	1,864.76
WDCWD20301039		Graystone	6/30/2010	SL /N/A	40.0000	5,973.50	100.0000	0.00	0.00	1,717.41	149.34	1,866.75
WDCWD20301040		Transmission &	3/15/2011	SL /N/A	40.0000	8,500.00	100.0000	0.00	0.00	2,302.08	212.50	2,514.58
WDCWD20301042		Transmission &	9/30/2011	SL /N/A	40.0000	59,427.97	100.0000	0.00	0.00	15,228.43	1,485.70	16,714.13
WDCWD20301041		Transmission &	6/30/2011	SL /N/A	40.0000	8,772.50	100.0000	0.00	0.00	2,302.76	219.31	2,522.07
260		HWY 81 valves	2/15/2012	SL /N/A	40.0000	3,962.87	100.0000	0.00	0.00	982.44	99.07	1,081.51
261		Keeneland	6/30/2012	SL /N/A	40.0000	7,892.75	100.0000	0.00	0.00	1,874.54	197.32	2,071.86
268		Transmission &	1/31/2013	SL /N/A	40.0000	9,361.23	100.0000	0.00	0.00	2,086.77	234.03	2,320.80
269		Transmission &	3/31/2013	SL /N/A	40.0000	95,742.50	100.0000	0.00	0.00	20,943.65	2,393.56	23,337.21
270		Transmission &	6/30/2013	SL /N/A	40.0000	19,406.25	100.0000	0.00	0.00	4,123.86	485.16	4,609.02
271		Transmission &	9/30/2013	SL /N/A	40.0000	13,280.98	100.0000	0.00	0.00	2,739.17	332.02	3,071.19
283		Transmission &	6/30/2014	SL /N/A	40.0000	48,701.25	100.0000	0.00	0.00	9,131.48	1,217.53	10,349.01
284		Transmission &	7/31/2014	SL /N/A	40.0000	308,641.66	100.0000	0.00	0.00	57,227.30	7,716.04	64,943.34
285		Transmission &	8/31/2014	SL /N/A	40.0000	3,666.17	100.0000	0.00	0.00	672.10	91.65	763.75
298		Transmission &	6/30/2015	SL /N/A	40.0000	24,133.75	100.0000	0.00	0.00	3,921.71	603.34	4,525.05
314		Lowering	4/30/2016	SL /N/A	40.0000	595.72	100.0000	0.00	0.00	84.38	14.89	99.27
315		Waterline	5/31/2016	SL /N/A	40.0000	15,945.75	100.0000	0.00	0.00	2,225.74	398.64	2,624.38
316		Waterline	12/31/2016	SL /N/A	40.0000	1,038.59	100.0000	0.00	0.00	129.80	25.96	155.76
317		Waterline	12/31/2016	SL /N/A	40.0000	15,701.75	100.0000	0.00	0.00	1,962.70	392.54	2,355.24
335		Greenback	8/1/2016	SL /N/A	40.0000	60,447.36	100.0000	0.00	0.00	8,185.56	1,511.18	9,696.74
337		Crooked Creek	4/30/2017	SL /N/A	40.0000	14,739.50	100.0000	0.00	0.00	1,719.62	368.49	2,088.11
338		Hwy 81 At	6/30/2017	SL /N/A	40.0000	47,128.74	100.0000	0.00	0.00	5,301.99	1,178.22	6,480.21
339		Whispering	6/30/2017	SL /N/A	40.0000	46,667.00	100.0000	0.00	0.00	5,250.06	1,166.68	6,416.74
340		Curdsville	12/31/2017	SL /N/A	40.0000	11,700.00	100.0000	0.00	0.00	1,170.00	292.50	1,462.50
360		Hwy 81 / W	6/30/2018	SL /N/A	40.0000	217,446.12	100.0000	0.00	0.00	19,026.53	5,436.15	24,462.68
361		Keeneland	6/3/2018	SL /N/A	40.0000	3,289.50	100.0000	0.00	0.00	294.69	82.24	376.93
379		Pettit Road	6/30/2019	SL /N/A	40.0000	6,631.00	100.0000	0.00	0.00	414.45	165.78	580.23
380		Keeneland	6/30/2019	SL /N/A	40.0000	11,825.00	100.0000	0.00	0.00	739.08	295.63	1,034.71
381		Hwy 60	9/1/2019	SL /N/A	40.0000	239,753.00	100.0000	0.00	0.00	13,985.60	5,993.83	19,979.43
397		Whispering	6/30/2020	SL /N/A	40.0000	7,525.00	100.0000	0.00	0.00	282.20	188.13	470.33
777		Hwy 81 Line	1/31/2021	SL /N/A	40.0000	6,937.00	100.0000	0.00	0.00	158.98	173.43	332.41
778		Hall School Rd	4/30/2021	SL /N/A	40.0000	5,125.00	100.0000	0.00	0.00	85.42	128.13	213.55
779		W. 5th St. Rd	4/30/2021	SL /N/A	40.0000	1,845.00	100.0000	0.00	0.00	30.75	46.13	76.88
780		Hayden Bridge	4/30/2021	SL /N/A	40.0000	3,506.00	100.0000	0.00	0.00	58.43	87.65	146.08
781		McFarland Rd	7/1/2021	SL /N/A	40.0000	36,471.00	100.0000	0.00	0.00	455.89	911.78	1,367.67
782		Deer Valley,	6/30/2021	SL /N/A	40.0000	125,335.00	100.0000	0.00	0.00	1,566.69	3,133.38	4,700.07

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DAVISS COUNTY WATER DISTRICT [0024555]

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Depreciation Expense

Sorted: General - GL asset acct.

Financial

01/01/2022 - 12/31/2022

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adi.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Subtotal: 331						11,534,829.20		0.00	0.00	5,717,609.09	245,696.32	5,963,305.41
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: 331						11,534,829.20		0.00	0.00	5,717,609.09	245,696.32	5,963,305.41
334												
SEDCWD90001004		Meters	6/30/1992	SL /N/A	40.0000	5,967.75	100.0000	0.00	0.00	4,402.77	149.19	4,551.96
SEDCWD90001005		Meters	6/30/1993	SL /N/A	40.0000	42,230.85	100.0000	0.00	0.00	30,089.45	1,055.77	31,145.22
SEDCWD90001006		Meters	6/30/1994	SL /N/A	40.0000	56,763.99	100.0000	0.00	0.00	39,025.25	1,419.10	40,444.35
SEDCWD90001007		Meters	6/30/1995	SL /N/A	40.0000	36,704.03	100.0000	0.00	0.00	24,316.40	917.60	25,234.00
SEDCWD90001008		Meters	6/30/1996	SL /N/A	40.0000	40,348.87	100.0000	0.00	0.00	25,722.36	1,008.72	26,731.08
SEDCWD90001009		Meters	6/30/1987	SL /N/A	40.0000	33,528.62	100.0000	0.00	0.00	28,918.59	838.22	29,756.81
SEDCWD90001010		Meters	6/30/1988	SL /N/A	40.0000	25,735.90	100.0000	0.00	0.00	21,553.90	643.40	22,197.30
SEDCWD90001011		Meters	6/30/1997	SL /N/A	40.0000	40,083.98	100.0000	0.00	0.00	24,551.45	1,002.10	25,553.55
SEDCWD90001012		Meters	6/30/1998	SL /N/A	40.0000	59,893.73	100.0000	0.00	0.00	35,187.49	1,497.34	36,684.83
SEDCWD90001016		Meters	12/15/2002	SL /N/A	40.0000	72,907.76	100.0000	0.00	0.00	34,783.00	1,822.69	36,605.69
SEDCWD90001013		Meters	6/30/1999	SL /N/A	40.0000	54,981.37	100.0000	0.00	0.00	30,926.93	1,374.53	32,301.46
SEDCWD90001014		Meters	6/30/2000	SL /N/A	40.0000	77,793.45	100.0000	0.00	0.00	41,976.13	1,944.84	43,920.97
SEDCWD90001015		Meters	1/31/2001	SL /N/A	40.0000	61,109.43	100.0000	0.00	0.00	32,082.54	1,527.64	33,610.28
SEDCWD90001018		Meters	6/30/2003	SL /N/A	40.0000	28,352.00	100.0000	0.00	0.00	13,112.80	708.80	13,821.60
SEDCWD90001020		Meters	6/30/2004	SL /N/A	40.0000	48,557.03	100.0000	0.00	0.00	21,243.78	1,213.93	22,457.71
SEDCWD90001022		Meters	6/30/2005	SL /N/A	40.0000	67,139.13	100.0000	0.00	0.00	27,694.92	1,678.48	29,373.40
SEDCWD90001023		Meters	6/30/2006	SL /N/A	40.0000	48,053.36	100.0000	0.00	0.00	18,620.63	1,201.33	19,821.96
SEDCWD90001028		Meters	6/30/2007	SL /N/A	40.0000	35,701.94	100.0000	0.00	0.00	12,941.94	892.55	13,834.49
SEDCWD90001031		Meters	6/30/2008	SL /N/A	40.0000	74,762.28	100.0000	0.00	0.00	25,232.31	1,869.06	27,101.37
SEDCWD90001034		Meters	6/30/2009	SL /N/A	40.0000	59,291.61	100.0000	0.00	0.00	18,528.63	1,482.29	20,010.92
SEDCWD90001037		103 1" Touch	6/30/2009	SL /N/A	20.0000	15,982.26	100.0000	0.00	0.00	9,988.88	799.11	10,787.99
SEDCWD90001038		1,002 3/4	6/30/2009	No Calc /N/A	0.0000	57,434.45	100.0000	0.00	0.00	30,153.10	0.00	30,153.10
SEDCWD90001040		Meters	6/30/2010	SL /N/A	20.0000	73,427.57	100.0000	0.00	0.00	42,220.87	3,671.38	45,892.25
SEDCWD90001041		1,227 3/4"	6/30/2010	SL /N/A	20.0000	99,374.08	100.0000	0.00	0.00	57,140.07	4,968.70	62,108.77
SEDCWD90001042		2 1 1/2" Touch	6/30/2010	SL /N/A	20.0000	1,053.08	100.0000	0.00	0.00	605.48	52.65	658.13
SEDCWD90001043		1 2" Touch	6/30/2010	SL /N/A	20.0000	751.90	100.0000	0.00	0.00	432.40	37.60	470.00
SEDCWD90001044		Meters and	6/30/2011	SL /N/A	40.0000	93,364.37	100.0000	0.00	0.00	24,508.16	2,334.11	26,842.27
SEDCWD90001046		828 3/4" Touch	6/30/2011	SL /N/A	20.0000	83,111.75	100.0000	0.00	0.00	43,633.70	4,155.59	47,789.29
SEDCWD90001047		35 1" Touch	6/30/2011	SL /N/A	20.0000	2,605.72	100.0000	0.00	0.00	1,368.00	130.29	1,498.29
SEDCWD90001048		2" Touch Read	6/30/2011	SL /N/A	20.0000	620.95	100.0000	0.00	0.00	326.03	31.05	357.08
SEDCWD90001050		565 3/4" Touch	6/30/2012	SL /N/A	20.0000	66,371.26	100.0000	0.00	0.00	31,526.32	3,318.56	34,844.88
SEDCWD90001051		45 1" Touch	6/30/2012	SL /N/A	20.0000	7,892.46	100.0000	0.00	0.00	3,748.89	394.62	4,143.51
SEDCWD90001052		4 1 1/2" Touch	6/30/2012	SL /N/A	20.0000	2,159.18	100.0000	0.00	0.00	1,025.62	107.96	1,133.58
SEDCWD90001053		3 2" Touch	6/30/2012	SL /N/A	20.0000	1,853.51	100.0000	0.00	0.00	880.46	92.68	973.14
SEDCWD90001054		115 3/4" Touch	6/30/2012	SL /N/A	20.0000	11,669.71	100.0000	0.00	0.00	5,543.16	583.49	6,126.65
SEDCWD90001055		16 1" Touch	6/30/2012	SL /N/A	20.0000	2,550.28	100.0000	0.00	0.00	1,211.35	127.51	1,338.86
SEDCWD90001056		1 11/2" Touch	6/30/2012	SL /N/A	20.0000	523.80	100.0000	0.00	0.00	248.81	26.19	275.00
SEDCWD90001057		2 2" Touch	6/30/2012	SL /N/A	20.0000	601.84	100.0000	0.00	0.00	285.86	30.09	315.95
SEDCWD90001058		Installation	6/30/2012	SL /N/A	40.0000	92,330.61	100.0000	0.00	0.00	21,928.57	2,308.27	24,236.84
SEDCWD90001062		111 3/4" Touch	6/30/2013	SL /N/A	20.0000	10,656.00	100.0000	0.00	0.00	4,528.80	532.80	5,061.60
SEDCWD90001063		18 1" Touch	6/30/2013	SL /N/A	20.0000	3,042.00	100.0000	0.00	0.00	1,292.85	152.10	1,444.95
SEDCWD90001064		1 11/2" Touch	6/30/2013	SL /N/A	20.0000	523.80	100.0000	0.00	0.00	222.62	26.19	248.81

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Depreciation Expense

Financial

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Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adi.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
334												
SEDCWD9000165		238 3/4" Touch	6/30/2013	SL /N/A	20.0000	36,771.00	100.0000	0.00	0.00	15,627.68	1,838.55	17,466.23
SEDCWD9000166		16 1" Touch	6/30/2013	SL /N/A	20.0000	3,640.00	100.0000	0.00	0.00	1,547.00	182.00	1,729.00
SEDCWD9000167		Installation	6/30/2013	SL /N/A	40.0000	100,591.88	100.0000	0.00	0.00	21,375.80	2,514.80	23,890.60
SEDCWD9000168		67 3/4" Touch	6/30/2014	SL /N/A	20.0000	10,351.50	100.0000	0.00	0.00	3,881.85	517.58	4,399.43
SEDCWD9000169		127 3/4" Touch	6/30/2014	SL /N/A	20.0000	12,192.00	100.0000	0.00	0.00	4,572.00	609.60	5,181.60
SEDCWD9000170		23 1" Touch	6/30/2014	SL /N/A	20.0000	5,704.00	100.0000	0.00	0.00	2,139.00	285.20	2,424.20
SEDCWD9000171		2 11/2" Touch	6/30/2014	SL /N/A	20.0000	1,047.60	100.0000	0.00	0.00	392.85	52.38	445.23
SEDCWD9000172		3 2" Touch	6/30/2014	SL /N/A	20.0000	2,102.76	100.0000	0.00	0.00	788.55	105.14	893.69
SEDCWD9000173		Installation	6/30/2014	SL /N/A	40.0000	130,453.53	100.0000	0.00	0.00	24,460.05	3,261.34	27,721.39
SEDCWD9000174		129 3/4" Touch	6/30/2015	SL /N/A	20.0000	14,448.00	100.0000	0.00	0.00	4,695.60	722.40	5,418.00
SEDCWD9000175		50 3/4" Touch	6/30/2015	SL /N/A	20.0000	8,525.00	100.0000	0.00	0.00	2,770.63	426.25	3,196.88
SEDCWD9000176		9 1" Touch	6/30/2015	SL /N/A	20.0000	2,232.00	100.0000	0.00	0.00	725.40	111.60	837.00
SEDCWD9000177		1 1 1/2" Touch	6/30/2015	SL /N/A	20.0000	523.80	100.0000	0.00	0.00	170.24	26.19	196.43
SEDCWD9000178		4 2" Touch	6/30/2015	SL /N/A	20.0000	2,780.00	100.0000	0.00	0.00	903.50	139.00	1,042.50
SEDCWD9000179		Installation	6/30/2015	SL /N/A	40.0000	104,066.19	100.0000	0.00	0.00	16,910.73	2,601.65	19,512.38
SEDCWD9000181		2 1"	6/30/2016	SL /N/A	20.0000	613.54	100.0000	0.00	0.00	168.74	30.68	199.42
SEDCWD9000180		205 3/4" Touch	6/30/2016	SL /N/A	20.0000	35,007.47	100.0000	0.00	0.00	9,627.04	1,750.37	11,377.41
SEDCWD9000182		120 3/4" Touch	6/30/2016	SL /N/A	20.0000	13,440.00	100.0000	0.00	0.00	3,696.00	672.00	4,368.00
SEDCWD9000183		17 1" Touch	6/30/2016	SL /N/A	20.0000	4,216.00	100.0000	0.00	0.00	1,159.40	210.80	1,370.20
SEDCWD9000184		2 1 1/2" Touch	6/30/2016	SL /N/A	20.0000	999.12	100.0000	0.00	0.00	274.78	49.96	324.74
SEDCWD9000185		3 2" Touch	6/30/2016	SL /N/A	20.0000	2,102.76	100.0000	0.00	0.00	578.27	105.14	683.41
SEDCWD9000186		Installation	6/30/2016	SL /N/A	40.0000	103,438.32	100.0000	0.00	0.00	14,222.78	2,585.96	16,808.74
379		112 3/4" Touch	6/30/2017	SL /N/A	20.0000	12,544.00	100.0000	0.00	0.00	2,822.40	627.20	3,449.60
380		6 1" Touch	6/30/2017	SL /N/A	20.0000	1,110.00	100.0000	0.00	0.00	249.75	55.50	305.25
381		6 1 1/2" Touch	6/30/2017	SL /N/A	20.0000	2,997.36	100.0000	0.00	0.00	674.42	149.87	824.29
382		2 2" Touch	6/30/2017	SL /N/A	20.0000	1,401.84	100.0000	0.00	0.00	315.41	70.09	385.50
383		Installation	6/30/2017	SL /N/A	40.0000	119,679.41	100.0000	0.00	0.00	13,463.96	2,991.99	16,455.95
384		135 3/4" Touch	6/30/2017	SL /N/A	20.0000	23,376.91	100.0000	0.00	0.00	5,259.83	1,168.85	6,428.68
385		7 1" Touch	6/30/2017	SL /N/A	20.0000	1,723.14	100.0000	0.00	0.00	387.72	86.16	473.88
386		1 1 1/2" Touch	6/30/2017	SL /N/A	20.0000	560.72	100.0000	0.00	0.00	126.18	28.04	154.22
402		131 3/4" Touch	6/30/2018	SL /N/A	20.0000	24,692.32	100.0000	0.00	0.00	4,321.17	1,234.62	5,555.79
403		99 3/4" Touch	6/30/2018	SL /N/A	20.0000	12,236.40	100.0000	0.00	0.00	2,141.37	611.82	2,753.19
404		7 1" Touch	6/30/2018	SL /N/A	20.0000	2,001.24	100.0000	0.00	0.00	350.21	100.06	450.27
405		12 1" Touch	6/30/2018	SL /N/A	20.0000	2,652.00	100.0000	0.00	0.00	464.10	132.60	596.70
406		1 1/2" Touch	6/30/2018	SL /N/A	20.0000	999.12	100.0000	0.00	0.00	174.86	49.96	224.82
407		2 2" Touch	6/30/2018	SL /N/A	20.0000	1,535.00	100.0000	0.00	0.00	268.63	76.75	345.38
408		7 2" Touch	6/30/2018	SL /N/A	20.0000	4,918.27	100.0000	0.00	0.00	860.69	245.91	1,106.60
409		Installation	6/30/2018	SL /N/A	40.0000	85,540.90	100.0000	0.00	0.00	7,484.82	2,138.52	9,623.34
419		Installation	6/30/2019	SL /N/A	40.0000	100,562.00	100.0000	0.00	0.00	6,285.13	2,514.05	8,799.18
420		106 3/4" Touch	6/30/2019	SL /N/A	20.0000	11,872.00	100.0000	0.00	0.00	1,484.00	593.60	2,077.60
421		18 1" Touch	6/30/2019	SL /N/A	20.0000	4,140.00	100.0000	0.00	0.00	517.50	207.00	724.50
422		2 1 1/2" Touch	6/30/2019	SL /N/A	20.0000	999.00	100.0000	0.00	0.00	124.88	49.95	174.83
423		2 2" Touch	6/30/2019	SL /N/A	20.0000	1,412.00	100.0000	0.00	0.00	176.50	70.60	247.10
427		411 3/4" Touch	6/30/2019	SL /N/A	20.0000	66,005.00	100.0000	0.00	0.00	8,250.63	3,300.25	11,550.88
428		20 1" Touch	6/30/2019	SL /N/A	20.0000	6,526.00	100.0000	0.00	0.00	815.75	326.30	1,142.05
435		Installation	6/30/2020	SL /N/A	40.0000	128,640.00	100.0000	0.00	0.00	4,824.00	3,216.00	8,040.00

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Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Deorecilation	Total Depreciation
334												
436		134 3/4" Touch	6/30/2020	SL /N/A	20.0000	16,875.00	100.0000	0.00	0.00	1,265.63	843.75	2,109.38
437		29 1" Touch	6/30/2020	SL /N/A	20.0000	6,553.00	100.0000	0.00	0.00	491.48	327.65	819.13
438		2 1 1/2" Touch	6/30/2020	SL /N/A	20.0000	999.00	100.0000	0.00	0.00	74.93	49.95	124.88
439		4 2" Touch	6/30/2020	SL /N/A	20.0000	2,920.00	100.0000	0.00	0.00	219.00	146.00	365.00
440		243 3/4" Touch	6/30/2020	SL /N/A	20.0000	42,871.00	100.0000	0.00	0.00	3,215.33	2,143.55	5,358.88
441		21 1" Touch	6/30/2020	SL /N/A	20.0000	6,699.00	100.0000	0.00	0.00	502.43	334.95	837.38
WDCWD20304008		Meter	7/1/1976	SL /N/A	70.0000	12,413.98	100.0000	0.00	0.00	8,068.97	177.34	8,246.31
WDCWD20304009		Meter	7/1/1977	SL /N/A	70.0000	17,258.59	100.0000	0.00	0.00	10,971.48	246.55	11,218.03
WDCWD20304010		Meter	7/1/1978	SL /N/A	70.0000	16,495.99	100.0000	0.00	0.00	10,251.21	235.66	10,486.87
WDCWD20304011		Meter	7/1/1979	SL /N/A	70.0000	80,563.14	100.0000	0.00	0.00	48,913.25	1,150.90	50,064.15
WDCWD20304012		Meter	7/1/1980	SL /N/A	70.0000	461.82	100.0000	0.00	0.00	273.90	6.60	280.50
WDCWD20304013		Meter	7/1/1981	SL /N/A	70.0000	31,771.04	100.0000	0.00	0.00	18,381.74	453.87	18,835.61
WDCWD20304014		Meter	7/1/1982	SL /N/A	70.0000	41,164.67	100.0000	0.00	0.00	23,228.76	588.07	23,816.83
WDCWD20304015		Meter	7/1/1983	SL /N/A	70.0000	94,262.93	100.0000	0.00	0.00	51,844.49	1,346.61	53,191.10
WDCWD20304016		Meter	7/1/1984	SL /N/A	70.0000	21,130.04	100.0000	0.00	0.00	11,319.75	301.86	11,621.61
WDCWD20304017		Meter	7/1/1985	SL /N/A	70.0000	42,140.85	100.0000	0.00	0.00	21,973.37	602.01	22,575.38
WDCWD20304018		Meter	7/1/1986	SL /N/A	70.0000	55,908.20	100.0000	0.00	0.00	28,353.49	798.69	29,152.18
WDCWD20304019		Meter	7/1/1987	SL /N/A	40.0000	33,192.35	100.0000	0.00	0.00	26,628.44	829.81	29,458.25
WDCWD20304020		Meter	7/1/1988	SL /N/A	40.0000	54,021.06	100.0000	0.00	0.00	45,242.75	1,350.53	46,593.28
WDCWD20304021		Meter	6/30/1989	SL /N/A	40.0000	24,130.84	100.0000	0.00	0.00	19,606.28	603.27	20,209.55
WDCWD20304022		Meter	6/30/1990	SL /N/A	40.0000	20,154.74	100.0000	0.00	0.00	15,871.90	503.87	16,375.77
WDCWD20304023		Meter	6/30/1991	SL /N/A	40.0000	21,703.05	100.0000	0.00	0.00	16,548.69	542.58	17,091.27
WDCWD20304024		Meter	6/30/1992	SL /N/A	40.0000	30,629.72	100.0000	0.00	0.00	22,589.33	765.74	23,355.07
WDCWD20304025		Meter	6/30/1993	SL /N/A	40.0000	31,425.97	100.0000	0.00	0.00	22,391.02	785.65	23,176.67
WDCWD20304026		Meter	6/30/1994	SL /N/A	40.0000	51,553.39	100.0000	0.00	0.00	35,442.83	1,288.83	36,731.66
WDCWD20304027		Meter	6/30/1995	SL /N/A	40.0000	36,658.68	100.0000	0.00	0.00	24,286.45	916.47	25,202.92
WDCWD20304028		Meter	6/30/1996	SL /N/A	40.0000	46,166.55	100.0000	0.00	0.00	29,431.08	1,154.16	30,585.24
WDCWD20304029		Meter	6/30/1997	SL /N/A	40.0000	36,172.04	100.0000	0.00	0.00	22,155.35	904.30	23,059.65
WDCWD20304030		Meter	6/30/1998	SL /N/A	40.0000	32,876.12	100.0000	0.00	0.00	19,314.65	821.90	20,136.55
WDCWD20304031		8" Meter for	6/30/1998	SL /N/A	40.0000	6,108.24	100.0000	0.00	0.00	3,588.68	152.71	3,741.39
WDCWD20304032		Meter	6/30/1999	SL /N/A	40.0000	38,452.62	100.0000	0.00	0.00	21,629.70	961.32	22,591.02
WDCWD20304033		Meter	6/30/2000	SL /N/A	40.0000	43,281.52	100.0000	0.00	0.00	23,263.86	1,082.04	24,345.90
WDCWD20304034		Meter	6/30/2001	SL /N/A	40.0000	80,003.08	100.0000	0.00	0.00	41,001.64	2,000.08	43,001.72
WDCWD20304035		Meter	6/30/2002	SL /N/A	40.0000	70,637.17	100.0000	0.00	0.00	34,435.64	1,765.93	36,201.57
WDCWD20304036		Meter	6/30/2003	SL /N/A	40.0000	28,075.24	100.0000	0.00	0.00	12,984.78	701.88	13,686.66
WDCWD20304037		Meter	7/1/2004	SL /N/A	40.0000	39,181.18	100.0000	0.00	0.00	17,141.78	979.53	18,121.31
WDCWD20304038		Meter	6/30/2005	SL /N/A	40.0000	33,949.07	100.0000	0.00	0.00	14,004.05	848.73	14,852.78
WDCWD20304039		Meter	6/30/2006	SL /N/A	40.0000	17,208.85	100.0000	0.00	0.00	6,803.42	430.22	7,233.64
WDCWD20305022		Meters and	6/30/2007	SL /N/A	40.0000	52,400.31	100.0000	0.00	0.00	18,995.15	1,310.01	20,305.16
WDCWD20305023		Meter	6/30/2008	SL /N/A	40.0000	48,833.21	100.0000	0.00	0.00	16,481.21	1,220.83	17,702.04
WDCWD20305024		Meter	6/30/2009	SL /N/A	40.0000	43,338.88	100.0000	0.00	0.00	13,543.38	1,083.47	14,626.85
WDCWD20305025		366 (3/4") Touch	6/30/2009	SL /N/A	20.0000	18,119.82	100.0000	0.00	0.00	11,324.90	905.99	12,230.89
WDCWD20305027		5 (1") Touch	6/30/2009	SL /N/A	20.0000	807.32	100.0000	0.00	0.00	504.63	40.37	545.00
WDCWD20305028		25 (1") Touch	6/30/2009	SL /N/A	20.0000	645.94	100.0000	0.00	0.00	403.72	32.30	436.02
WDCWD20305029		1 (1 1/2")Touch	6/30/2009	SL /N/A	20.0000	758.71	100.0000	0.00	0.00	474.25	37.94	512.19
WDCWD20305030		1 (6") Touch	6/30/2009	SL /N/A	20.0000	4,184.42	100.0000	0.00	0.00	2,615.25	209.22	2,824.47

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DAVISS COUNTY WATER DISTRICT [0024555]

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Depreciation Expense

Financial

Sorted: General - GL asset acct.

01/01/2022 - 12/31/2022

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
334												
WDCWD20305031		4 (1 1/2")Touch	6/30/2009	SL /N/A	20.0000	1,159.81	100.0000	0.00	0.00	724.87	57.99	782.86
WDCWD20305032		1 (4") Touch	6/30/2009	SL /N/A	20.0000	2,012.62	100.0000	0.00	0.00	1,257.88	100.63	1,358.51
WDCWD20305033		METERS	6/30/2010	SL /N/A	20.0000	56,913.42	100.0000	0.00	0.00	32,411.21	2,845.67	35,256.88
WDCWD20305034		METER	6/30/2010	SL /N/A	20.0000	49,671.19	100.0000	0.00	0.00	28,560.94	2,483.56	31,044.50
WDCWD20305035		Meters	6/30/2011	SL /N/A	20.0000	76,086.75	100.0000	0.00	0.00	39,945.54	3,804.34	43,749.88
WDCWD20305036		6" Meter for	6/30/2011	SL /N/A	20.0000	4,621.80	100.0000	0.00	0.00	2,426.45	231.09	2,657.54
WDCWD20305037		Meter	6/30/2011	SL /N/A	20.0000	62,874.58	100.0000	0.00	0.00	33,009.17	3,143.73	36,152.90
255			7/1/1975	SL /N/A	70.0000	84.01	100.0000	0.00	0.00	56.41	1.20	57.61
257		Meter	6/30/2012	SL /N/A	40.0000	52,358.14	100.0000	0.00	0.00	12,435.03	1,308.95	13,743.98
258		Meters - (613)	6/30/2012	SL /N/A	20.0000	84,904.81	100.0000	0.00	0.00	40,329.78	4,245.24	44,575.02
272		Meter	6/30/2013	SL /N/A	40.0000	53,255.26	100.0000	0.00	0.00	11,316.73	1,331.38	12,648.11
273		New Meters	6/30/2013	SL /N/A	20.0000	8,984.40	100.0000	0.00	0.00	3,818.37	449.22	4,267.59
276		Replacement	6/30/2013	SL /N/A	20.0000	35,393.88	100.0000	0.00	0.00	15,042.37	1,769.69	16,812.06
286		Meter	6/30/2014	SL /N/A	40.0000	57,364.76	100.0000	0.00	0.00	10,755.90	1,434.12	12,190.02
287		Replacement	6/30/2014	SL /N/A	20.0000	13,845.50	100.0000	0.00	0.00	5,192.10	692.28	5,884.38
288		New Meters	6/30/2014	SL /N/A	20.0000	7,635.80	100.0000	0.00	0.00	2,863.43	381.79	3,245.22
306		87 3/4" Touch	6/30/2015	SL /N/A	20.0000	17,453.62	100.0000	0.00	0.00	5,672.42	872.68	6,545.10
307		88 3/4" Touch	6/30/2015	SL /N/A	20.0000	9,856.00	100.0000	0.00	0.00	3,203.20	492.80	3,696.00
308		1 1" Touch	6/30/2015	SL /N/A	20.0000	336.62	100.0000	0.00	0.00	109.40	16.83	126.23
309		8 1" Touch	6/30/2015	SL /N/A	20.0000	1,984.00	100.0000	0.00	0.00	644.80	99.20	744.00
310		1 1 1/2" Touch	6/30/2015	SL /N/A	20.0000	588.18	100.0000	0.00	0.00	191.17	29.41	220.58
311		3 2" Touch	6/30/2015	SL /N/A	20.0000	2,085.00	100.0000	0.00	0.00	677.63	104.25	781.88
312		Installation	6/30/2015	SL /N/A	40.0000	76,422.25	100.0000	0.00	0.00	12,418.64	1,910.56	14,329.20
318		59 3/4" Touch	6/30/2016	SL /N/A	40.0000	11,007.53	100.0000	0.00	0.00	1,513.55	275.19	1,788.74
319		68 3/4" Touch	6/30/2016	SL /N/A	40.0000	7,616.00	100.0000	0.00	0.00	1,047.20	190.40	1,237.60
320		4 1" Touch	6/30/2016	SL /N/A	40.0000	1,290.27	100.0000	0.00	0.00	177.43	32.26	209.69
321		9 1" Touch	6/30/2016	SL /N/A	40.0000	2,232.00	100.0000	0.00	0.00	306.90	55.80	362.70
322		3 2" Touch	6/30/2016	SL /N/A	40.0000	2,326.46	100.0000	0.00	0.00	319.88	58.16	378.04
323		2 2" Touch	6/30/2016	SL /N/A	40.0000	1,401.84	100.0000	0.00	0.00	192.78	35.05	227.83
324		Installation	6/30/2016	SL /N/A	40.0000	62,248.89	100.0000	0.00	0.00	8,559.21	1,556.22	10,115.43
347		Installation	6/30/2017	SL /N/A	40.0000	76,863.07	100.0000	0.00	0.00	8,647.11	1,921.58	10,568.69
348		182 3/4" Touch	6/30/2017	SL /N/A	20.0000	31,318.84	100.0000	0.00	0.00	7,046.73	1,565.94	8,612.67
349		87 3/4" Touch	6/30/2017	SL /N/A	20.0000	9,744.00	100.0000	0.00	0.00	2,192.40	487.20	2,679.60
350		11 1" Touch	6/30/2017	SL /N/A	20.0000	2,755.96	100.0000	0.00	0.00	620.10	137.80	757.90
351		3 1" Touch	6/30/2017	SL /N/A	20.0000	571.38	100.0000	0.00	0.00	128.57	28.57	157.14
352		1 1 1/2" Touch	6/30/2017	SL /N/A	20.0000	499.56	100.0000	0.00	0.00	112.41	24.98	137.39
363		Installation	6/30/2018	SL /N/A	40.0000	68,270.06	100.0000	0.00	0.00	5,973.63	1,706.75	7,680.38
364		64 3/4" Touch	6/30/2018	SL /N/A	20.0000	11,984.35	100.0000	0.00	0.00	2,097.27	589.22	2,686.49
365		90 3/4" Touch	6/30/2018	SL /N/A	20.0000	10,080.00	100.0000	0.00	0.00	1,764.00	504.00	2,268.00
366		6 1" Touch	6/30/2018	SL /N/A	20.0000	1,777.53	100.0000	0.00	0.00	311.08	88.88	399.96
367		4 1" Touch	6/30/2018	SL /N/A	20.0000	884.00	100.0000	0.00	0.00	154.70	44.20	198.90
368		1 1 1/2" Touch	6/30/2018	SL /N/A	20.0000	1,149.63	100.0000	0.00	0.00	201.18	57.48	258.66
369		2 2" Touch	6/30/2018	SL /N/A	20.0000	1,562.51	100.0000	0.00	0.00	273.46	78.13	351.59
370		2 2" Touch	6/30/2018	SL /N/A	20.0000	1,412.00	100.0000	0.00	0.00	247.10	70.60	317.70
383		Installation	6/30/2019	SL /N/A	40.0000	64,509.00	100.0000	0.00	0.00	4,031.83	1,612.73	5,644.56
384		72 3/4" Touch	6/30/2019	SL /N/A	20.0000	8,064.00	100.0000	0.00	0.00	1,008.00	403.20	1,411.20

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DAVISS COUNTY WATER DISTRICT [0024555]

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Depreciation Expense

Financial

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Sorted: General - GL asset acct.

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adi.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
334												
385		6 1" Touch	6/30/2019	SL /N/A	20.0000	1,380.00	100.0000	0.00	0.00	172.50	69.00	241.50
386		1 1 1/2" Touch	6/30/2019	SL /N/A	20.0000	500.00	100.0000	0.00	0.00	62.50	25.00	87.50
390		174 3/4" Touch	6/30/2019	SL /N/A	20.0000	27,699.00	100.0000	0.00	0.00	3,462.38	1,384.95	4,847.33
391		21 1" Touch	6/30/2019	SL /N/A	20.0000	6,525.00	100.0000	0.00	0.00	815.63	326.25	1,141.88
392		1 1 1/2" Touch	6/30/2019	SL /N/A	20.0000	693.00	100.0000	0.00	0.00	86.63	34.65	121.28
399		Installation	6/30/2020	SL /N/A	40.0000	52,751.00	100.0000	0.00	0.00	1,978.17	1,318.78	3,296.95
400		124 3/4" Touch	6/30/2020	SL /N/A	20.0000	21,261.00	100.0000	0.00	0.00	1,594.58	1,063.05	2,657.63
401		11 1" Touch	6/30/2020	SL /N/A	20.0000	3,373.00	100.0000	0.00	0.00	252.98	168.65	421.63
402		56 3/4" Touch	6/30/2020	SL /N/A	20.0000	7,226.00	100.0000	0.00	0.00	541.95	361.30	903.25
403		9 1" Touch	6/30/2020	SL /N/A	20.0000	1,922.00	100.0000	0.00	0.00	144.15	96.10	240.25
404		1 1 1/2" Touch	6/30/2020	SL /N/A	20.0000	506.00	100.0000	0.00	0.00	37.95	25.30	63.25
405		1 2" Touch	6/30/2020	SL /N/A	20.0000	710.00	100.0000	0.00	0.00	53.25	35.50	88.75
785		179 3/4" Touch	6/30/2021	SL /N/A	20.0000	31,773.00	100.0000	0.00	0.00	794.33	1,588.65	2,382.98
786		76 1" Touch	6/30/2021	SL /N/A	20.0000	22,045.00	100.0000	0.00	0.00	551.13	1,102.25	1,653.38
787		1 1 1/2" Touch	6/30/2021	SL /N/A	20.0000	709.00	100.0000	0.00	0.00	17.73	35.45	53.18
788		3 2" Touch	6/30/2021	SL /N/A	20.0000	2,963.00	100.0000	0.00	0.00	74.08	148.15	222.23
789		186 3/4" Touch	6/30/2021	SL /N/A	20.0000	25,110.00	100.0000	0.00	0.00	627.75	1,255.50	1,883.25
790		32 1" Touch	6/30/2021	SL /N/A	20.0000	6,796.00	100.0000	0.00	0.00	169.90	339.80	509.70
791		8 1 1/2" Touch	6/30/2021	SL /N/A	20.0000	4,120.00	100.0000	0.00	0.00	103.00	206.00	309.00
792		5 2" Touch	6/30/2021	SL /N/A	20.0000	3,625.00	100.0000	0.00	0.00	90.63	181.25	271.88
794		Installation	6/30/2021	SL /N/A	40.0000	170,098.00	100.0000	0.00	0.00	2,126.23	4,252.45	6,378.68
Subtotal: 334						5,693,583.38		0.00	0.00	2,090,064.50	174,315.57	2,264,380.07
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: 334						5,693,583.38		0.00	0.00	2,090,064.50	174,315.57	2,264,380.07
335												
SEDCWD95001101		11 hydrants	6/30/1989	SL /N/A	40.0000	14,092.88	100.0000	0.00	0.00	11,450.40	352.32	11,802.72
SEDCWD95001102		Hydrants	6/30/1990	SL /N/A	40.0000	1,919.40	100.0000	0.00	0.00	1,511.68	47.99	1,559.67
SEDCWD95001103		Hydrants	6/30/1991	SL /N/A	40.0000	10,750.00	100.0000	0.00	0.00	8,196.88	268.75	8,465.63
SEDCWD95001104		Hydrants	6/30/1992	SL /N/A	40.0000	13,637.12	100.0000	0.00	0.00	10,057.43	340.93	10,398.36
SEDCWD95001105		Hydrants	6/30/1993	SL /N/A	40.0000	11,600.00	100.0000	0.00	0.00	9,165.63	290.00	9,455.63
SEDCWD95001106		Hydrants	6/30/1994	SL /N/A	40.0000	13,750.00	100.0000	0.00	0.00	10,218.32	343.75	10,562.07
SEDCWD95001107		Hydrants	6/30/1995	SL /N/A	40.0000	21,591.17	100.0000	0.00	0.00	15,027.48	539.78	15,567.26
SEDCWD95001108		Hydrants	6/30/1996	SL /N/A	40.0000	6,000.00	100.0000	0.00	0.00	3,825.00	150.00	3,975.00
SEDCWD95001109		6 Hydrants	6/30/1986	SL /N/A	70.0000	4,510.00	100.0000	0.00	0.00	2,287.26	64.43	2,351.69
SEDCWD95001110		5 Hydrants	6/30/1987	SL /N/A	40.0000	8,403.90	100.0000	0.00	0.00	7,248.45	210.10	7,458.55
SEDCWD95001111		7 Hydrants	6/30/1988	SL /N/A	40.0000	11,189.86	100.0000	0.00	0.00	9,371.62	279.75	9,651.37
SEDCWD95001112		Hydrants	6/30/1997	SL /N/A	40.0000	70,500.00	100.0000	0.00	0.00	43,181.25	1,762.50	44,943.75
SEDCWD95001113		Hydrants	6/30/1998	SL /N/A	40.0000	10,500.00	100.0000	0.00	0.00	6,168.75	262.50	6,431.25
SEDCWD95001114		Hydrants	6/30/1999	SL /N/A	40.0000	6,000.00	100.0000	0.00	0.00	3,375.00	150.00	3,525.00
SEDCWD95001115		Hydrants	12/30/2000	SL /N/A	40.0000	16,500.00	100.0000	0.00	0.00	8,696.88	412.50	9,109.38
SEDCWD95001117		Hydrants	12/15/2002	SL /N/A	40.0000	42,000.00	100.0000	0.00	0.00	20,037.50	1,050.00	21,087.50
SEDCWD95001116		Hydrants	12/15/2001	SL /N/A	40.0000	4,500.00	100.0000	0.00	0.00	2,259.38	112.50	2,371.88
SEDCWD95001119		Hydrants	6/30/2003	SL /N/A	40.0000	22,500.00	100.0000	0.00	0.00	10,406.25	562.50	10,968.75
SEDCWD90001021		7 Hydrants	6/30/2004	SL /N/A	40.0000	10,500.00	100.0000	0.00	0.00	4,593.75	262.50	4,856.25

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DAVIESS COUNTY WATER DISTRICT [0024555]

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Depreciation Expense

Financial

Sorted: General - GL asset acct.

01/01/2022 - 12/31/2022

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
335												
SEDCWD90001023		9 Hydrants	6/30/2005	SL /N/A	40.0000	13,500.00	100.0000	0.00	0.00	5,568.75	337.50	5,906.25
SEDCWD90001024		5 Hydrants	6/30/2006	SL /N/A	40.0000	7,500.00	100.0000	0.00	0.00	2,906.25	187.50	3,093.75
SEDCWD90001025		Hydrants-Philpot	10/31/2006	SL /N/A	40.0000	7,721.25	100.0000	0.00	0.00	2,927.62	193.03	3,120.65
SEDCWD90001026		1 Hydrant -	11/30/2006	SL /N/A	40.0000	4,057.60	100.0000	0.00	0.00	1,530.05	101.44	1,631.49
SEDCWD90001027		1 Hydrant -	12/1/2006	SL /N/A	40.0000	1,280.00	100.0000	0.00	0.00	482.67	32.00	514.67
SEDCWD90001029		6 Hydrants -	6/30/2007	SL /N/A	40.0000	9,000.00	100.0000	0.00	0.00	3,262.50	225.00	3,487.50
SEDCWD90001030		8 Hydrants - KIA	8/15/2007	SL /N/A	40.0000	18,400.00	100.0000	0.00	0.00	6,631.67	460.00	7,091.67
SEDCWD90001032		2 Hydrants -	6/30/2008	SL /N/A	40.0000	3,000.00	100.0000	0.00	0.00	1,012.50	75.00	1,087.50
SEDCWD90001033		1 Hydrant -	12/1/2008	SL /N/A	40.0000	3,000.00	100.0000	0.00	0.00	981.25	75.00	1,056.25
SEDCWD90001036		1 Hydrant-South	11/15/2009	SL /N/A	40.0000	2,500.00	100.0000	0.00	0.00	760.42	62.50	822.92
SEDCWD90001035		8 Hydrants	6/30/2009	SL /N/A	40.0000	12,000.00	100.0000	0.00	0.00	3,750.00	300.00	4,050.00
SEDCWD90001039		Hydrants	6/30/2010	SL /N/A	40.0000	21,750.00	100.0000	0.00	0.00	6,253.13	543.75	6,796.88
SEDCWD90001045		31 Hydrants	6/30/2011	SL /N/A	40.0000	77,500.00	100.0000	0.00	0.00	20,343.75	1,937.50	22,281.25
SEDCWD90001059		1 Hydrant -	6/30/2012	SL /N/A	40.0000	2,500.00	100.0000	0.00	0.00	593.75	62.50	656.25
SEDCWD90001060		3 Hydrants -	6/30/2012	SL /N/A	40.0000	7,500.00	100.0000	0.00	0.00	1,781.25	187.50	1,968.75
SEDCWD90000106		6 Hydrants -	6/30/2013	SL /N/A	40.0000	15,000.00	100.0000	0.00	0.00	3,187.50	375.00	3,562.50
SEDCWD90000107		6 Hydrants	6/30/2014	SL /N/A	40.0000	15,000.00	100.0000	0.00	0.00	2,812.50	375.00	3,187.50
SEDCWD90000108		3 Hydrants -	6/30/2015	SL /N/A	40.0000	7,500.00	100.0000	0.00	0.00	1,218.75	187.50	1,406.25
SEDCWD90000109		5 Hydrants -	6/30/2015	SL /N/A	40.0000	12,500.00	100.0000	0.00	0.00	2,031.25	312.50	2,343.75
SEDCWD90000110		1	6/30/2016	SL /N/A	40.0000	2,500.00	100.0000	0.00	0.00	343.75	62.50	406.25
388		Hydrants - Deer	6/30/2017	SL /N/A	40.0000	42,500.00	100.0000	0.00	0.00	4,781.25	1,062.50	5,843.75
400		Deer Valley,	6/30/2018	SL /N/A	40.0000	15,000.00	100.0000	0.00	0.00	1,312.50	375.00	1,687.50
424		Hydrants -	6/30/2019	SL /N/A	40.0000	57,500.00	100.0000	0.00	0.00	3,593.75	1,437.50	5,031.25
434		Hydrants -	6/30/2020	SL /N/A	40.0000	17,500.00	100.0000	0.00	0.00	656.25	437.50	1,093.75
WDCWD20305001		Fire Hydrants	7/1/1986	SL /N/A	70.0000	7,526.96	100.0000	0.00	0.00	3,817.31	107.53	3,924.84
WDCWD20305002		Fire Hydrants	7/1/1987	SL /N/A	40.0000	15,760.00	100.0000	0.00	0.00	13,593.00	394.00	13,987.00
WDCWD20305003		Fire Hydrants	7/1/1988	SL /N/A	40.0000	12,248.97	100.0000	0.00	0.00	10,258.37	308.22	10,566.59
WDCWD20305004		Fire Hydrants	6/30/1989	SL /N/A	40.0000	16,146.70	100.0000	0.00	0.00	13,119.27	403.67	13,522.94
WDCWD20305005		Fire Hydrants	6/30/1990	SL /N/A	40.0000	6,063.92	100.0000	0.00	0.00	4,775.40	151.60	4,927.00
WDCWD20305006		Fire Hydrants	6/30/1991	SL /N/A	40.0000	4,439.28	100.0000	0.00	0.00	3,384.89	110.98	3,495.87
WDCWD20305007		Fire Hydrants	6/30/1992	SL /N/A	40.0000	11,800.00	100.0000	0.00	0.00	8,702.50	295.00	8,997.50
WDCWD20305008		Fire Hydrants	6/30/1993	SL /N/A	40.0000	8,350.00	100.0000	0.00	0.00	5,949.38	208.75	6,158.13
WDCWD20305009		Fire Hydrants	6/30/1994	SL /N/A	40.0000	4,470.00	100.0000	0.00	0.00	3,073.13	111.75	3,184.88
WDCWD20305010		Fire Hydrants	6/30/1995	SL /N/A	40.0000	8,528.77	100.0000	0.00	0.00	5,650.33	213.22	5,863.55
WDCWD20305011		Fire Hydrants	6/30/1996	SL /N/A	40.0000	10,500.00	100.0000	0.00	0.00	6,693.75	262.50	6,956.25
WDCWD20305012		Fire Hydrants	6/30/1997	SL /N/A	40.0000	7,500.00	100.0000	0.00	0.00	4,593.75	187.50	4,781.25
WDCWD20305013		Fire Hydrants	6/30/1998	SL /N/A	40.0000	6,000.00	100.0000	0.00	0.00	3,525.00	150.00	3,675.00
WDCWD20305014		Fire Hydrants	6/30/1999	SL /N/A	40.0000	18,000.00	100.0000	0.00	0.00	10,125.00	450.00	10,575.00
WDCWD20305015		Fire Hydrants	11/30/2001	SL /N/A	40.0000	1,995.28	100.0000	0.00	0.00	1,001.76	49.88	1,051.64
WDCWD20305016		Fire Hydrants	9/3/2003	SL /N/A	40.0000	1,896.00	100.0000	0.00	0.00	869.00	47.40	916.40
WDCWD20305017		Fire Hydrants	12/31/2003	SL /N/A	40.0000	19,500.00	100.0000	0.00	0.00	8,775.00	487.50	9,262.50
WDCWD20305018		Hydrants	6/30/2004	SL /N/A	40.0000	12,000.00	100.0000	0.00	0.00	5,250.00	300.00	5,550.00
WDCWD20305019		Hydrants	6/30/2005	SL /N/A	40.0000	11,679.55	100.0000	0.00	0.00	4,817.84	291.99	5,109.83
WDCWD20305020		Hydrants	9/30/2006	SL /N/A	40.0000	2,566.70	100.0000	0.00	0.00	978.59	64.17	1,042.76
WDCWD20305020		Hydrants	8/15/2007	SL /N/A	40.0000	18,400.00	100.0000	0.00	0.00	6,631.67	460.00	7,091.67
WDCWD20305021		Keller Road	12/31/2008	SL /N/A	40.0000	2,412.00	100.0000	0.00	0.00	783.77	60.30	844.07

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DAVIESS COUNTY WATER DISTRICT [0024555]
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Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
335												
WDCWD2030522		Keenland	6/30/2008	SL /N/A	40.0000	4,500.00	100.0000	0.00	0.00	1,518.75	112.50	1,631.25
WDCWD2030523		Graystone	6/30/2009	SL /N/A	40.0000	1,500.00	100.0000	0.00	0.00	468.75	37.50	506.25
245		Hydrants -	6/30/2011	SL /N/A	40.0000	2,500.00	100.0000	0.00	0.00	656.25	62.50	718.75
262		(1) Hydrant -	6/30/2012	SL /N/A	40.0000	2,500.00	100.0000	0.00	0.00	593.75	62.50	656.25
275		1 Hydrant-	6/30/2013	SL /N/A	40.0000	2,500.00	100.0000	0.00	0.00	531.25	62.50	593.75
289		7 Hydrants -	6/30/2014	SL /N/A	40.0000	17,500.00	100.0000	0.00	0.00	3,281.25	437.50	3,718.75
299		4 Hydrants -	6/30/2015	SL /N/A	40.0000	10,000.00	100.0000	0.00	0.00	1,625.00	250.00	1,875.00
325		Hydrants (4") -	4/30/2016	SL /N/A	40.0000	2,678.02	100.0000	0.00	0.00	379.38	66.95	446.33
326		Hydrants (6") -	5/31/2016	SL /N/A	40.0000	2,400.00	100.0000	0.00	0.00	335.00	60.00	395.00
327		Hydrants (6") -	12/31/2016	SL /N/A	40.0000	2,500.00	100.0000	0.00	0.00	312.50	62.50	375.00
328		Hydrants (6") -	12/31/2016	SL /N/A	40.0000	7,500.00	100.0000	0.00	0.00	937.50	187.50	1,125.00
341		Whispering	6/30/2017	SL /N/A	40.0000	20,000.00	100.0000	0.00	0.00	2,250.00	500.00	2,750.00
362		Hwy 81/ W	6/30/2018	SL /N/A	40.0000	8,684.64	100.0000	0.00	0.00	759.92	217.12	977.04
362		Hydrants -	6/30/2019	SL /N/A	40.0000	5,000.00	100.0000	0.00	0.00	312.50	125.00	437.50
398		Hydrants -	6/30/2020	SL /N/A	40.0000	2,500.00	100.0000	0.00	0.00	93.75	62.50	156.25
783		McFarland Rd -	7/1/2021	SL /N/A	40.0000	3,000.00	100.0000	0.00	0.00	37.50	75.00	112.50
784		Deer Valley,	6/30/2021	SL /N/A	40.0000	50,000.00	100.0000	0.00	0.00	625.00	1,250.00	1,875.00
Subtotal: 335						1,029,699.95		0.00	0.00	406,888.73	25,613.55	432,502.28
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: 335						1,029,699.95		0.00	0.00	406,888.73	25,613.55	432,502.28
339												
SEDCWD70000701		Office Building	1/3/1986	SL /N/A	30.0000	74,435.52	100.0000	0.00	0.00	74,435.40	0.00	74,435.40
SEDCWD70000702		Storage Bldg. -	1/3/1986	SL /N/A	20.0000	6,086.23	100.0000	0.00	0.00	6,086.23	0.00	6,086.23
SEDCWD70000704		Shop Office	6/30/1991	SL /N/A	20.0000	2,077.89	100.0000	0.00	0.00	2,077.89	0.00	2,077.89
SEDCWD70000706		Backhoe	1/19/1999	SL /N/A	20.0000	6,959.50	100.0000	0.00	0.00	6,959.50	0.00	6,959.50
SEDCWD70000707		Heil PGA036	1/31/2001	SL /N/A	10.0000	1,210.00	100.0000	0.00	0.00	1,210.00	0.00	1,210.00
SEDCWD70000709		Upgrade -	12/15/2007	SL /N/A	20.0000	2,313.30	100.0000	0.00	0.00	1,629.02	115.67	1,744.69
SEDCWD70000710		Blacktop(Office	5/22/2009	SL /N/A	10.0000	7,150.00	100.0000	0.00	0.00	7,150.00	0.00	7,150.00
SEDCWD70000711		Office Generator	6/15/2009	SL /N/A	10.0000	5,460.78	100.0000	0.00	0.00	5,460.78	0.00	5,460.78
SEDCWD70000712		Meter Shop	6/30/2009	SL /N/A	20.0000	22,112.43	100.0000	0.00	0.00	13,820.25	1,105.62	14,925.87
SEDCWD70000713		Philpot	11/15/2009	SL /N/A	10.0000	15,296.27	100.0000	0.00	0.00	15,296.27	0.00	15,296.27
SEDCWD70000714		Heating-AC	11/30/2014	SL /N/A	10.0000	3,245.00	100.0000	0.00	0.00	2,298.54	324.50	2,623.04
SEDCWD70000715		Front Office	7/31/2015	SL /N/A	10.0000	2,200.00	100.0000	0.00	0.00	1,411.67	220.00	1,631.67
SEDCWD70000716		Electronic Locks	8/15/2015	SL /FM	10.0000	1,974.50	100.0000	0.00	0.00	1,266.97	197.45	1,464.42
SEDCWD70000717		Chain Link	4/15/2015	SL /N/A	20.0000	1,650.00	100.0000	0.00	0.00	556.88	82.50	639.38
410		Floor in District	3/31/2019	SL /N/A	10.0000	10,152.00	100.0000	0.00	0.00	2,791.80	1,015.20	3,807.00
WDCWD30309001		Airport Storage	7/1/1984	SL /N/A	30.0000	12,919.33	100.0000	0.00	0.00	12,919.33	0.00	12,919.33
WDCWD30309002		Office Building	6/1/1986	SL /N/A	30.0000	93,295.02	100.0000	0.00	0.00	93,295.02	0.00	93,295.02
WDCWD30309005		Fencing - Airport	12/1/1982	SL /N/A	10.0000	4,980.00	100.0000	0.00	0.00	4,980.00	0.00	4,980.00
WDCWD30309006		Heater	1/31/2001	SL /N/A	10.0000	990.00	100.0000	0.00	0.00	990.00	0.00	990.00
WDCWD10014011		Repairs to	12/15/2007	SL /N/A	20.0000	1,892.70	100.0000	0.00	0.00	1,332.85	94.64	1,427.49
WDCWD30309007		Office Generator	6/15/2009	SL /N/A	10.0000	5,460.77	100.0000	0.00	0.00	5,460.77	0.00	5,460.77
WDCWD30309008		Blacktop	5/22/2009	SL /N/A	10.0000	7,150.00	100.0000	0.00	0.00	7,150.00	0.00	7,150.00
WDCWD30309009		Meter Shop	6/30/2009	SL /N/A	20.0000	21,855.71	100.0000	0.00	0.00	13,659.88	1,092.79	14,752.67

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Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adi.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
339												
290		HVAC For	11/30/2014	SL /N/A	10.0000	2,655.00	100.0000	0.00	0.00	1,880.62	265.50	2,146.12
300		Front Office	7/31/2015	SL /N/A	10.0000	1,800.00	100.0000	0.00	0.00	1,155.00	180.00	1,335.00
301		Electronic Locks	8/15/2015	SL /N/A	10.0000	1,615.50	100.0000	0.00	0.00	1,036.61	161.55	1,198.16
302		Chain Link	4/15/2015	SL /N/A	10.0000	1,350.00	100.0000	0.00	0.00	911.25	135.00	1,046.25
372		Floor in District	3/31/2019	SL /N/A	10.0000	8,306.00	100.0000	0.00	0.00	2,284.15	830.60	3,114.75
Subtotal: 339						326,593.45		0.00	0.00	289,506.68	5,821.02	295,327.70
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: 339						326,593.45		0.00	0.00	289,506.68	5,821.02	295,327.70
340												
SEDCWD60000605		Office Furniture	1/3/1986	SL /N/A	10.0000	2,132.78	100.0000	0.00	0.00	2,132.78	0.00	2,132.78
SEDCWD60000615		Adler Typewriter	6/30/1991	SL /N/A	7.0000	210.00	100.0000	0.00	0.00	210.00	0.00	210.00
SEDCWD60000616		Adler Typewriter	6/30/1991	SL /N/A	7.0000	197.50	100.0000	0.00	0.00	197.50	0.00	197.50
SEDCWD60000617		File Cabinets	6/30/1991	SL /N/A	10.0000	384.48	100.0000	0.00	0.00	384.48	0.00	384.48
SEDCWD60000624		10-Drawer Map	3/15/1995	SL /N/A	7.0000	244.55	100.0000	0.00	0.00	244.55	0.00	244.55
SEDCWD60000634		Altos 930	8/31/1998	SL /N/A	5.0000	3,197.50	100.0000	0.00	0.00	3,197.50	0.00	3,197.50
SEDCWD60000637		Desk	4/15/2000	SL /N/A	7.0000	164.99	100.0000	0.00	0.00	164.99	0.00	164.99
SEDCWD60000639		Computer	10/15/2000	SL /N/A	5.0000	5,300.00	100.0000	0.00	0.00	5,300.00	0.00	5,300.00
SEDCWD60000648		File Cabinet for	10/15/2006	SL /N/A	7.0000	249.50	100.0000	0.00	0.00	249.50	0.00	249.50
SEDCWD60000649		Phone System	1/15/2007	SL /N/A	10.0000	1,892.55	100.0000	0.00	0.00	1,892.55	0.00	1,892.55
SEDCWD0000652		File Cabinet	8/31/2007	SL /N/A	7.0000	1,395.00	100.0000	0.00	0.00	1,395.00	0.00	1,395.00
SEDCWD0000654		File	12/31/2008	SL /N/A	7.0000	489.00	100.0000	0.00	0.00	489.00	0.00	489.00
SEDCWD0000655		Touch Read	4/15/2010	SL /N/A	5.0000	750.00	100.0000	0.00	0.00	750.00	0.00	750.00
SEDCWD0000656		Touch Read	5/15/2010	SL /N/A	5.0000	4,013.00	100.0000	0.00	0.00	4,013.00	0.00	4,013.00
SEDCWD0000657		Letter Opener	5/15/2011	SL /N/A	7.0000	655.60	100.0000	0.00	0.00	655.60	0.00	655.60
SEDCWD0000658		United Systems	8/31/2011	SL /N/A	5.0000	16,830.19	100.0000	0.00	0.00	16,830.19	0.00	16,830.19
SEDCWD0000660		United Systems	6/30/2012	SL /N/A	5.0000	721.88	100.0000	0.00	0.00	721.88	0.00	721.88
SEDCWD0000661		United Systems	9/30/2012	SL /N/A	5.0000	171.88	100.0000	0.00	0.00	171.88	0.00	171.88
SEDCWD0000663		Map File	6/15/2013	SL /N/A	7.0000	150.00	100.0000	0.00	0.00	150.00	0.00	150.00
SEDCWD0000664		Xerox Copier	7/15/2013	SL /N/A	7.0000	773.50	100.0000	0.00	0.00	773.50	0.00	773.50
SEDCWD0000665		Meter Reading	7/15/2014	SL /N/A	5.0000	2,864.36	100.0000	0.00	0.00	2,864.36	0.00	2,864.36
SEDCWD0000670		Computer	8/15/2014	SL /N/A	5.0000	1,404.84	100.0000	0.00	0.00	1,404.84	0.00	1,404.84
SEDCWD0000672		Okidata Laser	6/30/2015	SL /N/A	5.0000	716.74	100.0000	0.00	0.00	716.74	0.00	716.74
SEDCWD0000673		GIS Software	3/15/2016	SL /N/A	5.0000	6,935.30	100.0000	0.00	0.00	6,935.30	0.00	6,935.30
SEDCWD0000674		GIS Computer	3/15/2016	SL /N/A	5.0000	1,076.13	100.0000	0.00	0.00	1,076.13	0.00	1,076.13
SEDCWD0000675		GIS Computer	3/15/2016	SL /N/A	5.0000	296.78	100.0000	0.00	0.00	296.78	0.00	296.78
SEDCWD0000676		GIS Software	4/1/2016	SL /N/A	5.0000	1,677.50	100.0000	0.00	0.00	1,677.50	0.00	1,677.50
SEDCWD0000677		Laptop	11/15/2016	SL /N/A	5.0000	404.21	100.0000	0.00	0.00	404.21	0.00	404.21
389		HP ML10 Gen 9	6/30/2017	SL /N/A	5.0000	2,345.20	100.0000	0.00	0.00	2,110.68	234.52	2,345.20
390		HP ProDesk	6/30/2017	SL /N/A	5.0000	728.20	100.0000	0.00	0.00	655.38	72.82	728.20
393		HP ProDesk	12/1/2017	SL /N/A	5.0000	1,207.34	100.0000	0.00	0.00	986.00	221.34	1,207.34
394		Diebold	5/15/2018	SL /N/A	7.0000	3,036.00	100.0000	0.00	0.00	1,590.27	433.71	2,023.98
395		Computer	5/31/2018	SL /N/A	5.0000	2,164.25	100.0000	0.00	0.00	1,551.05	432.85	1,983.90
414		Computers (8)	7/15/2019	SL /N/A	5.0000	7,442.00	100.0000	0.00	0.00	3,721.00	1,488.40	5,209.40
415		Lexmark Printer	7/15/2019	SL /N/A	5.0000	534.00	100.0000	0.00	0.00	267.00	106.80	373.80

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DAVIESS COUNTY WATER DISTRICT [0024555]

4/5/2022
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Depreciation Expense

Financial

01/01/2022 - 12/31/2022

Sorted: General - GL asset acct

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adi.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
340												
WDCWD30400001		Office Furniture	2/1/1969	SL /N/A	10.0000	170.35	100.0000	0.00	0.00	170.35	0.00	170.35
WDCWD30400002		Office	7/1/1976	SL /N/A	10.0000	560.07	100.0000	0.00	0.00	560.07	0.00	560.07
WDCWD30400004		Office Furniture	1/3/1986	SL /N/A	10.0000	2,465.95	100.0000	0.00	0.00	2,465.95	0.00	2,465.95
WDCWD30400007		Office Furniture	6/30/1986	SL /N/A	10.0000	1,989.10	100.0000	0.00	0.00	1,989.10	0.00	1,989.10
WDCWD30400012		Adler Typewriter	6/30/1991	SL /N/A	7.0000	210.00	100.0000	0.00	0.00	210.00	0.00	210.00
WDCWD30400013		Adler Typewriter	6/30/1991	SL /N/A	7.0000	197.50	100.0000	0.00	0.00	197.50	0.00	197.50
WDCWD30400014		File Cabinets	6/30/1991	SL /N/A	10.0000	384.48	100.0000	0.00	0.00	384.48	0.00	384.48
WDCWD30400021		10-Drawer Map	3/15/1995	SL /N/A	7.0000	200.09	100.0000	0.00	0.00	200.09	0.00	200.09
WDCWD30400032		Altos 930	8/31/1998	SL /N/A	5.0000	3,197.50	100.0000	0.00	0.00	3,197.50	0.00	3,197.50
WDCWD30406004		Desk	4/15/2000	SL /N/A	7.0000	135.00	100.0000	0.00	0.00	135.00	0.00	135.00
WDCWD30406015		File Cabinet for	10/15/2006	SL /N/A	7.0000	249.50	100.0000	0.00	0.00	249.50	0.00	249.50
WDCWD30406017		Phone System	1/15/2007	SL /N/A	10.0000	1,503.45	100.0000	0.00	0.00	1,503.45	0.00	1,503.45
WDCWD30406019		File Cabinet	8/31/2007	SL /N/A	7.0000	1,395.00	100.0000	0.00	0.00	1,395.00	0.00	1,395.00
WDCWD30406021		File Cabinet	12/31/2008	SL /N/A	5.0000	489.00	100.0000	0.00	0.00	489.00	0.00	489.00
607		Lexmark Printer	6/15/2021	SL /N/A	5.0000	1,218.00	100.0000	0.00	0.00	142.10	243.60	385.70
WDCWD30406026		Touchread	4/15/2010	SL /N/A	5.0000	750.00	100.0000	0.00	0.00	750.00	0.00	750.00
WDCWD30406027		Touchread	5/15/2010	SL /N/A	5.0000	4,013.00	100.0000	0.00	0.00	4,013.00	0.00	4,013.00
WDCWD30406029		United Systems	8/31/2011	SL /N/A	5.0000	13,770.16	100.0000	0.00	0.00	13,770.16	0.00	13,770.16
WDCWD30406028		Letter Opener	5/15/2011	SL /N/A	5.0000	536.40	100.0000	0.00	0.00	536.40	0.00	536.40
263		United Systems	6/30/2012	SL /N/A	5.0000	590.62	100.0000	0.00	0.00	590.62	0.00	590.62
264		United Systems	9/30/2012	SL /N/A	5.0000	140.62	100.0000	0.00	0.00	140.62	0.00	140.62
649		Server	12/15/2021	SL /N/A	5.0000	9,896.00	100.0000	0.00	0.00	164.93	1,979.20	2,144.13
277		Xerox Copier	7/15/2013	SL /N/A	5.0000	773.50	100.0000	0.00	0.00	773.50	0.00	773.50
291		Handheld	7/15/2014	SL /N/A	5.0000	2,343.56	100.0000	0.00	0.00	2,343.56	0.00	2,343.56
296		Software (45%)	8/15/2014	SL /N/A	5.0000	1,149.44	100.0000	0.00	0.00	1,149.44	0.00	1,149.44
304		Okidata Laser	6/30/2015	SL /N/A	5.0000	586.42	100.0000	0.00	0.00	586.42	0.00	586.42
329		GIS Software	3/15/2016	SL /N/A	5.0000	5,674.34	100.0000	0.00	0.00	5,674.34	0.00	5,674.34
330		GIS Computer	3/15/2016	SL /N/A	5.0000	880.47	100.0000	0.00	0.00	880.47	0.00	880.47
331		GIS Software	3/31/2016	SL /N/A	5.0000	1,372.50	100.0000	0.00	0.00	1,372.50	0.00	1,372.50
333		Laptop	11/15/2016	SL /N/A	5.0000	330.72	100.0000	0.00	0.00	330.72	0.00	330.72
342		Office Furniture	6/30/2017	SL /N/A	5.0000	1,918.80	100.0000	0.00	0.00	1,726.92	191.88	1,918.80
343		Computer	6/30/2017	SL /N/A	5.0000	595.80	100.0000	0.00	0.00	536.22	59.58	595.80
344		Computer (Billy)	12/1/2017	SL /N/A	5.0000	987.82	100.0000	0.00	0.00	806.70	181.12	987.82
354		Diebold	5/15/2018	SL /N/A	7.0000	2,484.00	100.0000	0.00	0.00	1,301.15	354.86	1,656.01
355		Computer	5/31/2018	SL /N/A	5.0000	1,770.75	100.0000	0.00	0.00	1,269.04	354.15	1,623.19
373		Floor Safe	4/2/2019	SL /N/A	7.0000	456.00	100.0000	0.00	0.00	179.14	65.14	244.28
376		Computers (8)	7/15/2019	SL /N/A	5.0000	6,089.00	100.0000	0.00	0.00	3,044.50	1,217.80	4,262.30
377		Lexmark Printer	7/15/2019	SL /N/A	5.0000	437.00	100.0000	0.00	0.00	218.50	87.40	305.90
Subtotal: 340						144,668.66		0.00	0.00	121,629.08	7,725.17	129,354.25
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: 340						144,668.66		0.00	0.00	121,629.08	7,725.17	129,354.25
341												
SEDCWD50000522		2015 GMC	10/21/2014	SL /N/A	5.0000	20,438.00	100.0000	0.00	0.00	20,438.00	0.00	20,438.00
SEDCWD50000523		2015 GMC	10/21/2014	SL /N/A	5.0000	20,438.00	100.0000	0.00	0.00	20,438.00	0.00	20,438.00

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DAVISS COUNTY WATER DISTRICT [0024555]
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Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adi.	Beg. Accum. Deoreciation	Current Depreciation	Total Depreciation
341												
SEDCWD50000524		2015 Toyota	11/15/2014	SL /N/A	5.0000	19,808.00	100.0000	0.00	0.00	19,808.00	0.00	19,808.00
334		2017 GMC	12/15/2016	SL /N/A	5.0000	28,500.00	100.0000	0.00	0.00	28,500.00	0.00	28,500.00
345		2005 Toyota	9/1/2017	SL /N/A	5.0000	7,500.00	100.0000	0.00	0.00	6,500.00	1,000.00	7,500.00
356		2019 GMC	12/15/2018	SL /N/A	5.0000	26,167.90	100.0000	0.00	0.00	16,136.87	5,233.58	21,370.45
768		2021 Ford F150	8/17/2021	SL /N/A	5.0000	29,963.00	100.0000	0.00	0.00	1,997.53	5,992.60	7,990.13
769		2021 Ford F150	8/24/2021	SL /N/A	5.0000	29,963.00	100.0000	0.00	0.00	1,997.53	5,992.60	7,990.13
770		2021 Ford F150	8/26/2021	SL /N/A	5.0000	29,963.00	100.0000	0.00	0.00	1,997.53	5,992.60	7,990.13
771		2021 Ford F150	8/27/2021	SL /N/A	5.0000	29,963.00	100.0000	0.00	0.00	1,997.53	5,992.60	7,990.13
Subtotal: 341						242,703.90		0.00	0.00	119,810.99	30,203.98	150,014.97
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: 341						242,703.90		0.00	0.00	119,810.99	30,203.98	150,014.97
343												
SEDCWD97001202		Line Locator	6/30/1991	SL /N/A	10.0000	1,381.51	100.0000	0.00	0.00	1,381.51	0.00	1,381.51
SEDCWD97001203		2500-Watt	11/15/1994	SL /N/A	7.0000	379.99	100.0000	0.00	0.00	379.99	0.00	379.99
SEDCWD97001204		1000-Watt Flood	11/15/1994	SL /N/A	7.0000	88.95	100.0000	0.00	0.00	88.95	0.00	88.95
SEDCWD97001205		Portable	2/15/2009	SL /N/A	7.0000	659.45	100.0000	0.00	0.00	659.45	0.00	659.45
SEDCWD97001206		Meter Testing	5/15/2009	SL /N/A	20.0000	6,322.50	100.0000	0.00	0.00	4,004.31	316.13	4,320.44
SEDCWD97001207		Pressure	12/15/2009	SL /N/A	7.0000	289.30	100.0000	0.00	0.00	289.30	0.00	289.30
SEDCWD97001208		Ice Maker	8/15/2010	SL /N/A	7.0000	1,457.50	100.0000	0.00	0.00	1,457.50	0.00	1,457.50
SEDCWD85000914		Tripod	11/15/2011	SL /N/A	7.0000	297.00	100.0000	0.00	0.00	297.00	0.00	297.00
SEDCWD85000915		Pipe Locator	11/30/2011	SL /N/A	7.0000	697.95	100.0000	0.00	0.00	697.95	0.00	697.95
SEDCWD85000916		Confined Space	12/31/2011	SL /N/A	7.0000	1,612.94	100.0000	0.00	0.00	1,612.94	0.00	1,612.94
391		Metrotech	9/15/2017	SL /N/A	7.0000	2,384.16	100.0000	0.00	0.00	1,475.89	340.59	1,816.48
396		Pallet Jack	8/15/2018	SL /N/A	7.0000	198.00	100.0000	0.00	0.00	96.63	28.29	124.92
397		Leak Detection	10/15/2018	SL /N/A	7.0000	5,138.00	100.0000	0.00	0.00	2,385.50	734.00	3,119.50
WDCWD30403001		Pipe Locator	6/30/1989	SL /N/A	5.0000	350.00	100.0000	0.00	0.00	350.00	0.00	350.00
WDCWD30406022		Portable Bench	2/15/2009	SL /N/A	7.0000	539.55	100.0000	0.00	0.00	539.55	0.00	539.55
WDCWD30406023		MeterBench	5/15/2009	SL /N/A	20.0000	6,322.50	100.0000	0.00	0.00	4,004.31	316.13	4,320.44
WDCWD30406024		Pressure Logger	12/15/2009	SL /N/A	7.0000	236.70	100.0000	0.00	0.00	236.70	0.00	236.70
WDCWD30406025		ICE MAKER	8/15/2010	SL /N/A	7.0000	1,192.50	100.0000	0.00	0.00	1,192.50	0.00	1,192.50
WDCWD30406030		Tripod	11/15/2011	SL /N/A	7.0000	243.00	100.0000	0.00	0.00	243.00	0.00	243.00
WDCWD30406031		Pipe Locator	11/30/2011	SL /N/A	7.0000	571.05	100.0000	0.00	0.00	571.05	0.00	571.05
WDCWD30406032		Confined Space	12/31/2011	SL /N/A	7.0000	1,319.67	100.0000	0.00	0.00	1,319.67	0.00	1,319.67
346		Metrotech	9/15/2017	SL /N/A	7.0000	1,950.68	100.0000	0.00	0.00	1,207.57	278.67	1,486.24
357		Pallet Jack	8/15/2018	SL /N/A	7.0000	162.00	100.0000	0.00	0.00	79.06	23.14	102.20
358		Leak Detection	10/15/2018	SL /N/A	7.0000	5,138.00	100.0000	0.00	0.00	2,385.50	734.00	3,119.50
Subtotal: 343						38,932.90		0.00	0.00	26,955.83	2,770.95	29,726.78
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: 343						38,932.90		0.00	0.00	26,955.83	2,770.95	29,726.78
345												
SEDCWD80000804		Stihl Chainsaw	8/3/1995	SL /N/A	7.0000	137.48	100.0000	0.00	0.00	137.48	0.00	137.48
SEDCWD80000805		Concrete Saw	6/30/1991	SL /N/A	10.0000	447.75	100.0000	0.00	0.00	447.75	0.00	447.75
SEDCWD85000905		Water Pump	12/15/1999	SL /N/A	7.0000	302.47	100.0000	0.00	0.00	302.47	0.00	302.47

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345												
SEDCWD85000906		Water Pump	2/15/2000	SL /N/A	7.0000	302.47	100.0000	0.00	0.00	302.47	0.00	302.47
SEDCWD85000908		John Deere	4/19/2005	SL /N/A	10.0000	24,595.15	100.0000	0.00	0.00	24,595.15	0.00	24,595.15
SEDCWD85000910		2006 Trailer for	5/15/2006	SL /N/A	7.0000	576.40	100.0000	0.00	0.00	576.40	0.00	576.40
SEDCWD85000911		Portable	7/31/2009	SL /N/A	10.0000	34,977.90	100.0000	0.00	0.00	34,977.90	0.00	34,977.90
SEDCWD85000912		Trailer	3/31/2010	SL /N/A	7.0000	247.50	100.0000	0.00	0.00	247.50	0.00	247.50
SEDCWD85000913		Kawasaki Lawn	4/15/2010	SL /N/A	7.0000	3,543.77	100.0000	0.00	0.00	3,543.77	0.00	3,543.77
SEDCWD85000914		Kubota Tractor	6/15/2013	SL /N/A	10.0000	8,500.00	100.0000	0.00	0.00	7,295.83	850.00	8,145.83
SEDCWD85000917		Dump Trailer	3/31/2015	SL /N/A	7.0000	2,805.00	100.0000	0.00	0.00	2,704.79	100.21	2,805.00
398		Hustler Lawn	8/15/2018	SL /N/A	7.0000	4,125.00	100.0000	0.00	0.00	2,013.26	589.29	2,602.55
429		Generator	12/31/2020	SL /N/A	10.0000	590.00	100.0000	0.00	0.00	59.00	59.00	118.00
430		Stihl Chop Saw	12/31/2020	SL /N/A	10.0000	944.00	100.0000	0.00	0.00	94.40	94.40	188.80
WDCWD30405001		Power-Operated	2/1/1989	SL /N/A	12.0000	353.50	100.0000	0.00	0.00	353.50	0.00	353.50
WDCWD30405003		8 HP Motor	6/30/1989	SL /N/A	5.0000	441.00	100.0000	0.00	0.00	441.00	0.00	441.00
WDCWD30405004		Concrete Saw	6/30/1991	SL /N/A	7.0000	447.75	100.0000	0.00	0.00	447.75	0.00	447.75
WDCWD30405005		Stihl Chainsaw	8/4/1995	SL /N/A	7.0000	112.47	100.0000	0.00	0.00	112.47	0.00	112.47
WDCWD30405007		Water Pump	12/15/1999	SL /N/A	7.0000	247.48	100.0000	0.00	0.00	247.48	0.00	247.48
WDCWD30405008		Pump	2/15/2000	SL /N/A	7.0000	247.48	100.0000	0.00	0.00	247.48	0.00	247.48
WDCWD30405010		Backhoe (50%)	4/19/2005	SL /N/A	10.0000	24,595.15	100.0000	0.00	0.00	24,595.15	0.00	24,595.15
WDCWD30405012		2006 Trailer for	5/15/2006	SL /N/A	7.0000	471.60	100.0000	0.00	0.00	471.60	0.00	471.60
WDCWD30403002		Pump Station	7/31/2009	SL /N/A	10.0000	34,833.65	100.0000	0.00	0.00	34,833.65	0.00	34,833.65
WDCWD30405011		UTILITY	3/31/2010	SL /N/A	7.0000	202.50	100.0000	0.00	0.00	202.50	0.00	202.50
WDCWD30405013		KAWASAKI	4/15/2010	SL /N/A	7.0000	2,899.47	100.0000	0.00	0.00	2,899.47	0.00	2,899.47
278		Kubota Tractor	6/15/2013	SL /N/A	10.0000	8,500.00	100.0000	0.00	0.00	7,295.83	850.00	8,145.83
305		Dump Trailer	3/31/2015	SL /N/A	10.0000	2,295.00	100.0000	0.00	0.00	1,549.13	229.50	1,778.63
359		Hustler Lawn	8/15/2018	SL /N/A	7.0000	3,374.68	100.0000	0.00	0.00	1,647.18	482.10	2,129.28
394		Generator	12/31/2020	SL /N/A	10.0000	410.00	100.0000	0.00	0.00	41.00	41.00	82.00
395		Stihl Chop Saw	12/31/2020	SL /N/A	10.0000	656.00	100.0000	0.00	0.00	65.60	65.60	131.20
772		7 x 20 Trailer for	10/13/2021	SL /N/A	10.0000	5,200.00	100.0000	0.00	0.00	130.00	520.00	650.00
773		Compact	10/13/2021	SL /N/A	10.0000	32,578.00	100.0000	0.00	0.00	814.45	3,257.80	4,072.25
Subtotal: 345						199,960.62		0.00	0.00	153,693.41	7,138.90	160,832.31
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: 345						199,960.62		0.00	0.00	153,693.41	7,138.90	160,832.31
346 Communications Equipment												
412		AMI System	6/30/2019	SL /N/A	20.0000	1,136,149.00	100.0000	0.00	0.00	142,018.63	56,807.45	198,826.08
413		Radios Used	6/30/2019	SL /N/A	20.0000	29,640.00	100.0000	0.00	0.00	3,705.00	1,482.00	5,187.00
431		Radios Added	6/30/2020	SL /N/A	20.0000	27,985.00	100.0000	0.00	0.00	2,098.88	1,399.25	3,498.13
374		AMI System	6/30/2019	SL /N/A	20.0000	934,448.00	100.0000	0.00	0.00	116,806.00	46,722.40	163,528.40
375		Radios Used	6/30/2019	SL /N/A	20.0000	24,120.00	100.0000	0.00	0.00	3,015.00	1,206.00	4,221.00
396		Radios Added	6/30/2020	SL /N/A	20.0000	15,370.00	100.0000	0.00	0.00	1,152.75	768.50	1,921.25
774		Radios Added	6/30/2021	SL /N/A	20.0000	37,265.00	100.0000	0.00	0.00	931.63	1,863.25	2,794.88
Subtotal: 346 Communications Equipment						2,204,977.00		0.00	0.00	269,727.89	110,248.85	379,976.74
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Net for: 346 Communications Equipment						2,204,977.00		0.00	0.00	269,727.89	110,248.85	379,976.74

88-8888888
01/01/2022 - 12/31/2022

DAVIESS COUNTY WATER DISTRICT [0024555]

4/5/2022
9:20:58 AM

Depreciation Expense

Sorted: General - GL asset acct.

Financial

01/01/2022 - 12/31/2022

Asset ID	S	Description	Date In Service	Method / Conv.	Life	Cost / Other Basis	Bus./ Inv. %	Sec. 179/ Bonus	Salvage/ Basis Adj.	Beg. Accum. Depreciation	Current Depreciation	Total Depreciation
Subtotal:						27,316,032.50		0.00	0.00	11,901,640.16	776,450.85	12,678,091.01
Less dispositions and exchanges:						0.00		0.00	0.00	0.00	0.00	0.00
Grand Totals:						27,316,032.50		0.00	0.00	11,901,640.16	776,450.85	12,678,091.01

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 23

Responding Witness: Keith Kampe

Q-23. Provide a complete description of the utility's Other Post-Employment Benefits package(s) provided to its employees.

A-23. Daviess County Water District does not provide any Other Post-Employment Benefits to its employees.

DAVIESS COUNTY WATER DISTRICT

Response to Commission Staff's First Request for Information Case No. 2022-00142

Question No. 24

Responding Witness: Keith Kampe

Q-24. Provide a complete description of the financial reporting and ratemaking treatment of the utility's pension costs.

A-24. Daviess County Water District has a money-purchase retirement plan ("Plan") covering all full-time employees that is a Defined Contribution plan. The fair value of investments is determined by the quoted market prices for each investment at the close of the market. Daviess County Water District makes a contribution equal to eleven percent of the employee's earned annual base salary. Employees become eligible to participate in the Plan after reaching the age of twenty and a half and after six months of full-time employment. Employees become fully vested after five years of service from enrollment date. Employer contributions to the Plan for 2021 was \$83,947. Accrued pension expense for the Plan as of December 31, 2021 was \$43,197. Pentegra Services, Inc. is the administrator of the funds. Mass Mutual Financial Group is the custodian of the funds.

In addition to the Plan, Daviess County Water District's employees are also eligible to participate in a deferred compensation plan. The plan is organized as a Section 457(b) plan under the Internal Revenue Code. The plan permits employees to defer a portion of their salary until future years. Deferred compensation is not available to employees until termination, retirement, age sixty-two if still working or financial hardship. Daviess County Water District's policy is to match the employee's contribution up to three percent of the employee's gross salary. Employer contribution to the deferred compensation plan for 2021 was \$18,442. Pentegra Services, Inc. is the administrator of this retirement plan. Mass Mutual Financial Group is the custodian of the fund.

Daviess County Water District's pension costs are recorded in Account 604 - Employee Pensions and Benefits, which also includes the utility's health, life, and dental coverage for its employees. Daviess County Water District's full pension cost is included in the calculation of the rates.

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 25

Responding Witness: Keith Kampe

Q-25. Provide detailed descriptions of all early retirement plans or other staff reduction programs the utility has offered or intends to offer its employees during either the test year or the forecasted test period. Include all cost-benefit analyses associated with these programs.

A-25. Daviess County Water District did not have any early retirement plan or other staff reduction program during the test period and has no current plans to implement such programs. Please note Daviess County Water District's application is based upon a historical test period, **not a forecasted test period.**

DAVIESS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 26

Responding Witness: Keith Kampe

Q-26. Provide all current labor contracts and the most recent labor contracts previously in effect.

A-26. See Attachment 26. Daviess County Water District has no written union or labor contracts. Daviess County Water District's only employment contract is with its incoming General Manager.

EMPLOYMENT AGREEMENT

This Employment Agreement ("Agreement") is entered on 27 of January, 2022, by and between Daviess County Water District (the "District") and Brent Wigginton ("Employee"). The District and Employee are collectively referred to as the "Parties."

In consideration of the employment of the Employee by the District, and for other good valuable consideration, the receipt, adequacy and mutuality of which are hereby acknowledged, the Parties agree as follows:

1.0 Employment.

1.1 **Duties.** The District hereby employs Employee as General Manager of the District beginning on March 1, 2022.

1.2 **Performance of Duties.** Employee shall devote at least forty (40) hours a week to his duties hereunder and as is necessary to perform the responsibilities of the position of General Manager for the District. Employee shall be available outside of regular work hours in the event of an emergency. Employee shall at all times treat such position as his principal occupation, unless otherwise approved in advance by the District's Board of Commissioners ("Board"). As General Manager, the Employee shall have the responsibility for implementing the policies of the District's Board, perform the usual and customary duties of a General Manager of a water district, and perform such other duties as may be assigned from time to time by the District's Board. Employee acknowledges that the job description for General Manager may be modified with or without notice by the District's Board, and that Employee will perform any responsibilities as set forth in subsequent job descriptions approved by the District's Board.

2.0 Compensation and Benefits.

2.1 **Salary.** The District shall provide an annual salary to Employee of \$100,000, from which applicable withholdings will be made. The annual salary will be paid in equal installments two times per month. The Board will review Employee's annual salary annually.

2.2 **Insurance.** The District will offer life, medical, and dental insurance to Employee, consistent with what is offered to other employees. The District will reimburse Employee for any COBRA premiums paid for medical insurance starting on March 1, 2022, and for the next ninety (90) days until Employee is eligible to join the District's medical insurance.

2.3 **Paid Leave Benefits.** In lieu of vacation leave provided pursuant to the Administrative Code, Employee shall receive twenty (20) days of paid vacation leave per year. At the end of each calendar year, Employee may rollover no more than five (5) unused paid vacation leave days. At the end of each calendar year, Employee will forfeit all unused paid vacation leave in excess of the rollover paid vacation leave days. If Employee does not use all of the rollover paid vacation leave by March 31 of the following calendar year, the rollover paid vacation leave days not used will be forfeited. Employee will also receive sick leave

pursuant to the Personnel Policies in the Administrative Code, which may be amended by the District in its discretion and without notice. Employee shall provide reasonable notice to the District's Board of requests for paid vacation leave, and Employee shall identify employees who will be able to perform Employee's duties while Employee is on paid vacation leave.

- 2.4 **Additional Benefits.** The District shall provide Employee with Health Reimbursement Account and a District vehicle to be used for District business and in accordance with the District's policies and procedures.
- 2.5 **Professional Development.** Subject to the prior written approval of the District's Board, the District will reimburse the Employee for reasonable travel and related expenses in accordance with the District's policies and procedures.
- 2.6 **Retirement Plan.** Employee shall be eligible to participate in the District's retirement plan, as set forth in plan documents.
- 3.0 **Covenant of Employee.**
- 3.1 **Confidential Information.** The Employee shall not disclose or use or otherwise exploit (for his own benefit or the benefit of any other person) at any time, either during or after his employment with the District, any Confidential Information of which the Employee becomes aware, whether or not any such information is developed by him, except to the extent such disclosure or use is required in the performance of assigned duties for the District. The Employee shall take all appropriate steps to safeguard Confidential Information and to protect it against disclosure, misuse, espionage, loss or theft. For purposes of this Agreement, "Confidential Information" shall mean all non-public, proprietary technical and commercial information of the District or any affiliate, including, without limitation, manner of operations, financial information and lists and records of the District's customers.
- 4.0 **Term And Termination.**
- 4.1 **Effective Date.** The effective date of this Agreement shall be the 1st of March, 2022, the date Employee's employment with the District begins.
- 4.2 **Terms and Renewals.** The term of Employee's employment hereunder shall be for two years and automatically renewable for one-year terms, unless earlier terminated as provided in paragraphs 4.3-4.5.
- 4.3 **Termination by Employee.** Employee may terminate this Agreement upon six (6) months' written notice to the District's Board Chairman.
- 4.4 **Termination Without Cause.** The District may terminate this agreement without cause upon ninety (90) days' written notice to Employee. If the District terminates this Agreement without cause, the District will offer Employee a severance payment in the

amount of six (6) months' salary, subject to applicable withholdings, if Employee executes a waiver and full release of claims that is acceptable to the Board.

- 4.5 **Termination With Cause.** The District may terminate the Employee's employment immediately and without notice upon any of the following: (a) habitual or willful neglect of duties; (b) willful destruction or misuse of District property; (c) violation of the District's policies; (d) actual or perceived conflict of interest; (e) conviction of a felony or conviction of a misdemeanor involving moral turpitude (a conviction following a plea of nolo contendere is deemed a conviction); or (f) Employee's death.
- 5.0 **Miscellaneous.**
- 5.1 **Attorney Fees.** In the event that the Employee violates any of the provisions of this agreement, he shall reimburse the District for its attorneys' fees, court costs and any related expenses associated with enforcing the District's rights or pursuing remedies under this Agreement.
- 5.2 **Notices.** Any deliveries, notices or other communications required or permitted hereunder shall be deemed to have been duly made or given (i) if delivered in person or (ii) if sent by registered mail, return receipt requested, postage prepaid or by a nationally recognized overnight courier to the District's principal business address or to each party at such other address as may hereafter be designated by such party in a written notice to the other party. All such notices, requests, demands and other communications shall be deemed to have been given (i) on the date received if personally delivered, (ii) two days following the date deposited in the mail if delivered by mail or (iii) one day following the date sent by overnight courier if delivered by overnight courier. Any notices sent to the District must be addressed to its Board Chairman.
- 5.3 **Governing Law.** This Agreement is executed and delivered in, and shall be governed by, enforced and interpreted in accordance with the laws of, the Commonwealth of Kentucky without taking into account provisions regarding choice of law or conflicts of law, except to the extent certain matters may be governed as a matter of law by federal law.
- 5.4 **Execution in Counterparts.** This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which shall together constitute one and the same document.
- 5.5 **Severability of Provisions.** The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions hereof, and this Agreement shall be construed in all respects as if such invalid or unenforceable provision were omitted.
- 5.6 **Amendment.** This Agreement may only be amended by a subsequent writing signed by the Employee and the District's Board Chairman following approval by a majority vote of the Board.

5.7 **Acknowledgment.** Employee acknowledges that he has read, understands, and voluntarily enters into this Agreement based on his own judgment and not on any representations or promises other than those contained in this Agreement.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be duly executed by the undersigned as of the date first above written.

Brent Wigginton

Brent Wigginton

DATE *1/27/2022*

DAVISS COUNTY WATER DISTRICT

BY: *Christina O'Bryan*

DATE *January 27, 2022*

ITS: Chairman

DAVIESS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 27

Responding Witness: Keith Kampe

Q-27. Provide the information requested in Schedule H for budgeted and actual numbers of full- and part-time employees, regular wages, overtime wages, and total wages by employee group, by month, for the three most recent calendar years, and the test year. Explain any variance exceeding 5 percent.

A-27. See Excel Workbook 027_PayrollVariance.xlsx. A copy of this Excel Workbook is embedded in this Response and has also been filed separately with this Response.

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 28

Responding Witness: Keith Kampe

Q-28. For each employee group, state the amount, percentage increase, and effective dates for general wage increases and, separately, for merit increases granted or to be granted in the past two calendar years, the test year, and the forecasted test period.

A-28. See Attachment 28.

Daviness County Water District
Case No. 2022-00142

Annual Payroll Increase
For Years 2019, 2020, 2021, and 2022

2019

Employee Group	Payment Type	Base Pay	Amount	Percentage Increase	Effective Date	Merit Increase
Board	Salary	\$ 9,000.00	\$ -	0.00%	N/A	\$ -
General Manager	Salary	\$ 62,105.76	\$ 1,024.33	1.65%	7/1/2019	\$ -
Maintenance	Hourly	\$ 172.15	\$ 3.12	1.81%	7/1/2019	\$ 2.72
Office	Hourly	\$ 88.73	\$ 1.95	2.20%	7/1/2019	\$ 1.21

2020

Employee Group	Payment Type	Base Pay	Amount	Percentage Increase	Effective Date	Merit Increase
Board	Salary	\$ 9,000.00	\$ -	0.00%	N/A	\$ -
General Manager	Salary	\$ 63,130.08	\$ 613.41	0.97%	7/1/2020	\$ -
Maintenance	Hourly	\$ 177.99	\$ 4.00	2.25%	7/1/2020	\$ -
Office	Hourly	\$ 91.89	\$ 2.50	2.72%	7/1/2020	\$ -

2021

Employee Group	Payment Type	Base Pay	Amount	Percentage Increase	Effective Date	Merit Increase
Board	Salary	\$ 18,000.00	\$ -	0.00%	N/A	\$ -
General Manager	Salary	\$ 108,039.84	\$ 4,321.68	4.00%	7/1/2021	\$ -
Maintenance	Hourly	\$ 163.57	\$ 3.27	2.00%	7/1/2021	\$ 11.38
Office	Hourly	\$ 94.39	\$ 1.89	2.00%	7/1/2021	\$ 6.47

2022

Employee Group	Payment Type	Base Pay	Amount	Percentage Increase	Effective Date	Merit Increase
Board	Salary	\$ 18,000.00	\$ -	0.00%	N/A	\$ -
General Manager	Salary	\$ 212,361.52	\$ 6,200.00	2.92%	7/1/2022	\$ -
Maintenance	Hourly	\$ 199.74	\$ 8.32	4.17%	7/1/2022	\$ 4.50
Office	Hourly	\$ 119.32	\$ 5.20	4.36%	7/1/2022	\$ 1.95

Notes:

2021

First year of merger. Prior to that, the Southeast District paid 59% of the General Manager's salary
Addition of three additional Board Commissioners

2022

District hired General Manager in waiting to replace outgoing General Manager with effective retirement date of December 31, 2022.

DAVIESS COUNTY WATER DISTRICT

Response to Commission Staff's First Request for Information Case No. 2022-00142

Question No. 29

Responding Witness: Keith Kampe

Q-29. For the test year and three most recent calendar years, provide a schedule reflecting the job title, duties and responsibilities of each executive officer, the number of employees who report to each officer, and to whom each officer reports, and the percentage annual increase and the effective date of each increase. For employees elected to executive officer status since the test year in the utility's most recent rate case, provide the salaries for the persons they replaced.

A-29. Daviess County Water District has 13 employees who report to the District's General Manager. The General Manager reports to Daviess County Water District's Board of Commissioners, which is composed of six members.

Daviess County Water District has implemented the following wage/salary increases for its employees for the period from 2018 to 2021:

Year	Increase (Percentage)	Effective Date
2018	2.00	07/01/2018
2019	1.65	07/01/2019
2020	0.97	07/01/2020
2021	4.00	07/01/2021

General Manager William Higdon announced his retirement effective December 31, 2022. After interviewing several candidates to succeed Manager Higdon, Daviess County Water District's Board of Commissioners hired Brent Wigginton on March 1, 2022. From March 1, 2022 until December 31, 2022, Mr. Wigginton will serve as a General Manager-in-Waiting until December 31, 2022. His beginning annual salary was established at \$100,000.

DAVIESS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 30

Responding Witness: Keith Kampe

Q-30. Provide, in the format provided in Schedule I, the following information for the utility's compensation and benefits, for the three most recent calendar years and the test year. Provide the information individually for each corporate officer and by category for Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly. Provide the amounts, in gross dollars, separately for total company operations and jurisdictional operations.

- a. Regular salary or wages.**
- b. Overtime pay.**
- c. Excess vacation payout.**
- d. Standby/Dispatch pay.**
- e. Bonus and incentive pay.**
- f. Any other forms of incentives, including stock options or forms of deferred compensation (specify).**
- g. Other amounts paid and reported on the employees' W-2 (specify).**
- h. Healthcare benefit cost.**
 - (1) Amount paid by the utility.**
 - (2) Amount paid by the employee.**
- i. Dental benefits cost.**
 - (1) Amount paid by the utility.**
 - (2) Amount paid by the employee.**
- j. Vision benefits cost.**

- (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- k. Life insurance cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- l. Accidental death and disability benefits.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- m. Defined Benefit Retirement cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- n. Defined Contribution – 401(k) or similar plan cost. Provide the amount paid by the utility.
- o. Cost of any other benefit available to an employee, including fringe benefits (specify).

A-30. See Attachment 30. This attachment is also provided as an Excel Workbook entitled 030_CompensationAndBenefits.xlsx. The Excel Workbook is embedded in this Response and has also been provided separately with this Response.

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 31

Responding Witness: Keith Kampe

Q-31. For each benefit listed in Item 41 (sic) above for which an employee is required to pay part of the cost, provide a detailed explanation as to how the employee contribution rate was determined.

A-31. Daviess County Water District assumes the reference to Item 41 is to Question 30 of the Request for Information. See Attachment 32 for the amount that each employee must contribute. Several years ago the Southeast Daviess District Board of Commissioners decided that all employees should make a meaningful contribution to the fringe benefits that were provided them. These contribution amounts have not been changed.

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 32

Responding Witness: Keith Kampe

Q-32. Provide a listing of all health care plan categories, dental plan categories, and vision plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees (e.g., single, family, etc.). Include the associated employee contribution rates and employer contribution rates of the total premium cost for each category, and each plan's deductible(s) amounts.

A-32. See Attachment 32.

Daviess County Water District
Case No. 2022-00142

Analysis of Health, Dental, Vision Plans

Employee Categories	Health Plan Availability				Dental Plan Availability			
	Single	Family	EE and Spouse	EE and Child	Single	Family	EE and Spouse	EE and Child
Corporate Officers								
Christina O'Bryan	No	No	No	No	No	No	No	No
Hugh Bittel	No	No	No	No	No	No	No	No
John Bell	No	No	No	No	No	No	No	No
Stanley Conn	No	No	No	No	No	No	No	No
James Kuegel	No	No	No	No	No	No	No	No
Philip Haire	No	No	No	No	No	No	No	No
All Other Employees								
General Manager	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Non-Union Hourly	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Annual Employee Contribution Rate	\$ 200.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ -	Pays all additional premiums above single coverage cost	Pays all additional premiums above single coverage cost	Pays all additional premiums above single coverage cost
Annual Employer Contribution Rate	Pays all premiums except for \$ 200.00	Pays all premiums except for \$ 400.00	Pays all premiums except for \$ 400.00	Pays all premiums except for \$ 400.00	Pays for cost of single coverage only	Pays for cost of single coverage only	Pays for cost of single coverage only	Pays for cost of single coverage only
Deductible Amounts	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 25.00	\$ 75.00	\$ 75.00	\$ 75.00

Note: Vision coverage is included with the health insurance plan

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 33

Responding Witness: Keith Kampe

Q-33. Provide each medical insurance policy that the utility currently maintains.

A-33. See Attachments 33a and 33b for West Daviess County Water District's medical and dental insurance policies respectively.

Your summary of benefits

Effective 6-1-2022

Anthem® Blue Cross and Blue Shield

Your Contract Code: 66RG

Your Plan: Anthem ChamberAdvantage Blue Access PPO 2000/20%/7500

Your Network: Blue Access

This summary of benefits is a brief outline of coverage, designed to help you with the selection process. This summary does not reflect each and every benefit, exclusion and limitation which may apply to the coverage. For more details, important limitations and exclusions, please review the formal Evidence of Coverage (EOC). If there is a difference between this summary and the Certificate of Insurance or Evidence of Coverage (EOC), the Certificate of Insurance or Evidence of Coverage (EOC), will prevail.

Covered Medical Benefits	Cost if you use an In-Network Provider	Cost if you use a Non-Network Provider
Overall Deductible <i>See notes section to understand how your deductible works. Your plan may also have a separate Prescription Drug Deductible. See Prescription Drug Coverage section.</i>	\$2,000 person / \$4,000 family	\$6,000 person / \$12,000 family
Out-of-Pocket Limit <i>When you meet your out-of-pocket limit, you will no longer have to pay cost-shares during the remainder of your benefit period. See notes section for additional information regarding your out of pocket maximum.</i>	\$7,500 person / \$15,000 family	\$22,500 person / \$45,000 family
Preventive care/screening/immunization <i>In-network preventive care is not subject to deductible, if your plan has a deductible.</i>	No charge	50% coinsurance after deductible is met
<u>Virtual Care (Telemedicine / Telehealth Visits)</u> Virtual Visits with Doctors who also provide services in person		
Primary Care (PCP)	\$30 copay per visit deductible does not apply	50% coinsurance after deductible is met
Mental Health and Substance Abuse care	\$30 copay per visit deductible does not apply	50% coinsurance after deductible is met

Your summary of benefits

Covered Medical Benefits	Cost if you use an In-Network Provider	Cost if you use a Non-Network Provider
Specialist	\$60 copay per visit deductible does not apply	50% coinsurance after deductible is met
Medical Chats and Virtual (Video) Visits for Primary Care <i>from our Online Provider K Health, through its affiliated Provider groups</i>	No charge	
Virtual Visits from Online Provider LiveHealth Online - <i>via www.livehealthonline.com; our mobile app, website or Anthem-enabled device</i>		
Primary Care (PCP) and Mental Health and Substance Abuse	\$5 copay per visit deductible does not apply	
Specialist Care	\$60 copay per visit deductible does not apply	
Visits in an Office		
Primary Care (PCP)	\$30 copay per visit deductible does not apply	50% coinsurance after deductible is met
Specialist Care	\$60 copay per visit deductible does not apply	50% coinsurance after deductible is met
Other Practitioner Visits		
Routine Maternity Care (Prenatal and Postnatal) <i>In-Network preventive prenatal services are covered at 100%.</i>	20% coinsurance after deductible is met	50% coinsurance after deductible is met
Retail Health Clinic	\$15 copay per visit deductible does not apply	50% coinsurance after deductible is met
Chiropractic Services <i>Coverage is limited to 20 visits per benefit period. Limit is combined In-Network and Non-Network across all outpatient settings.</i>	\$30 copay per visit deductible does not apply	50% coinsurance after deductible is met
Acupuncture	Not covered	Not covered
Other Services in an Office		

Your summary of benefits

Covered Medical Benefits	Cost if you use an In-Network Provider	Cost if you use a Non-Network Provider
Allergy Testing	20% coinsurance after deductible is met	50% coinsurance after deductible is met
Chemo/Radiation Therapy	20% coinsurance after deductible is met	50% coinsurance after deductible is met
Dialysis/Hemodialysis	20% coinsurance after deductible is met	50% coinsurance after deductible is met
Prescription Drugs - Dispensed in the office <i>For the drugs itself dispensed in the office through infusion/injection.</i>	20% coinsurance after deductible is met	50% coinsurance after deductible is met
Surgery	20% coinsurance after deductible is met	50% coinsurance after deductible is met
<u>Diagnostic Services</u>		
Lab		
Office	20% coinsurance after deductible is met	50% coinsurance after deductible is met
Freestanding Lab/Reference Lab	No charge	50% coinsurance after deductible is met
Outpatient Hospital	20% coinsurance after deductible is met	50% coinsurance after deductible is met

Your summary of benefits

Covered Medical Benefits	Cost if you use an In-Network Provider	Cost if you use a Non-Network Provider
X-Ray Office Freestanding Radiology Center Outpatient Hospital	20% coinsurance after deductible is met 20% coinsurance after deductible is met 20% coinsurance after deductible is met	50% coinsurance after deductible is met 50% coinsurance after deductible is met 50% coinsurance after deductible is met
Advanced Diagnostic Imaging - for example: MRI, PET and CAT scans Office Freestanding Radiology Center Outpatient Hospital	20% coinsurance after deductible is met 20% coinsurance after deductible is met 20% coinsurance after deductible is met	50% coinsurance after deductible is met 50% coinsurance after deductible is met 50% coinsurance after deductible is met
<u>Emergency and Urgent Care</u> Urgent Care (Office Setting) Emergency Room Facility Services <i>Copay waived if admitted.</i> Emergency Room Doctor and Other Services	\$100 copay per visit deductible does not apply \$350 copay per visit after deductible is met 20% coinsurance after deductible is met	50% coinsurance after deductible is met Covered as In-Network Covered as In-Network

Your summary of benefits

Covered Medical Benefits	Cost if you use an In-Network Provider	Cost if you use a Non-Network Provider
Emergency Room Mental Health and Substance Abuse Doctor Services	\$30 copay per visit after deductible is met	Covered as In-Network
Ambulance (Air, Ground, and Water) <i>Non-emergency ambulance/transportation Non-Network is not covered unless authorized. Authorized Non-Network is limited to \$50,000 per occurrence.</i>	20% coinsurance after deductible is met	Covered as In-Network
<u>Outpatient Mental Health and Substance Abuse</u>		
Doctor Office Visit	\$30 copay per visit deductible does not apply	50% coinsurance after deductible is met
Facility visit		
Facility Fees	20% coinsurance after deductible is met	50% coinsurance after deductible is met
Doctor Services	20% coinsurance after deductible is met	50% coinsurance after deductible is met
<u>Outpatient Surgery</u>		
Facility Fees		
Hospital	20% coinsurance after deductible is met	50% coinsurance after deductible is met
Freestanding Surgical Center	20% coinsurance after deductible is met	50% coinsurance after deductible is met
Doctor and Other Services		
Hospital	20% coinsurance after deductible is met	50% coinsurance after deductible is met
Freestanding Surgical Center	20% coinsurance after deductible is met	50% coinsurance after deductible is met

Your summary of benefits

Covered Medical Benefits	Cost if you use an In-Network Provider	Cost if you use a Non-Network Provider
<p><u>Hospital Stay (all Inpatient stays including Maternity, Mental Health and Substance Abuse)</u></p> <p>Facility fees (for example, room & board) <i>Coverage for Inpatient Rehabilitation and Skilled Nursing services is limited to 150 days combined per benefit period. Limit is combined In-Network and Non-Network across all outpatient settings.</i></p> <p>Doctor and other services</p>	<p>20% coinsurance after deductible is met</p> <p>20% coinsurance after deductible is met</p>	<p>50% coinsurance after deductible is met</p> <p>50% coinsurance after deductible is met</p>
<p><u>Recovery & Rehabilitation</u></p> <p>Home Health Care <i>Coverage is limited to 100 visits per benefit period. Private Duty Nursing included with Home Health Care is limited to 2,000 hours per benefit period. Limit is combined In-Network and Non-Network.</i></p>	<p>20% coinsurance after deductible is met</p>	<p>50% coinsurance after deductible is met</p>
<p><u>Rehabilitation services (for example, physical/speech/occupational therapy)</u></p> <p><i>Coverage for Occupational Therapy is limited to 25 visits per benefit period, Physical Therapy is limited to 25 visits per benefit period and Speech Therapy is limited to 25 visits per benefit period. Limit is combined In-Network and Non-Network across all outpatient settings. Benefit limit does not apply when performed as part of Hospice. Cognitive Rehabilitative Therapy limited to 20 visits per benefit period. Benefit limit does not apply when related to Autism.</i></p> <p>Office</p> <p>Outpatient Hospital</p>	<p>\$30 copay per visit deductible does not apply</p> <p>20% coinsurance after deductible is met</p>	<p>50% coinsurance after deductible is met</p> <p>50% coinsurance after deductible is met</p>
<p><u>Habilitation services (for example, physical/speech/occupational therapy)</u></p> <p><i>Coverage for Occupational Therapy is limited to 25 visits per benefit period, Physical Therapy is limited to 25 visits per benefit period and Speech Therapy is limited to 25 visits per benefit period. Limit is combined In-Network and Non-Network across all outpatient settings. Benefit limit does not apply when</i></p>		

Your summary of benefits

Covered Medical Benefits	Cost if you use an In-Network Provider	Cost if you use a Non-Network Provider
<p><i>performed as part of Hospice. Benefit limit does not apply when related to Autism.</i></p> <p>Office</p> <p>Outpatient Hospital</p>	<p>\$30 copay per visit deductible does not apply</p> <p>20% coinsurance after deductible is met</p>	<p>50% coinsurance after deductible is met</p> <p>50% coinsurance after deductible is met</p>
<p>Cardiac rehabilitation <i>Coverage is limited to 36 visits per benefit period. Limit is combined In-Network and Non-Network across all outpatient settings.</i></p> <p>Office</p> <p>Outpatient Hospital</p>	<p>\$60 copay per visit deductible does not apply</p> <p>20% coinsurance after deductible is met</p>	<p>50% coinsurance after deductible is met</p> <p>50% coinsurance after deductible is met</p>
<p>Pulmonary rehabilitation <i>Coverage is limited to 25 visits per benefit period. Limit is combined In-Network and Non-Network across all outpatient settings.</i></p> <p>Office</p> <p>Outpatient Hospital</p>	<p>\$60 copay per visit deductible does not apply</p> <p>20% coinsurance after deductible is met</p>	<p>50% coinsurance after deductible is met</p> <p>50% coinsurance after deductible is met</p>
<p>Skilled Nursing Care (in a facility) <i>Coverage for Inpatient Rehabilitation and Skilled Nursing services is limited to 150 days combined per benefit period. Limit is combined In-Network and Non-Network.</i></p>	<p>20% coinsurance after deductible is met</p>	<p>50% coinsurance after deductible is met</p>
<p>Inpatient Hospice</p>	<p>No charge</p>	<p>Covered as In-Network</p>

Your summary of benefits

Covered Medical Benefits	Cost if you use an In-Network Provider	Cost if you use a Non-Network Provider
Durable Medical Equipment	50% coinsurance after deductible is met	50% coinsurance after deductible is met
Prosthetic Devices <i>Coverage for hearing aids services is limited to 1 item per hearing-impaired ear every 3 years. Limit is combined In-Network and Non-Network.</i>	50% coinsurance after deductible is met	50% coinsurance after deductible is met

Your summary of benefits

Covered Prescription Drug Benefits	Cost if you use a Preferred Network Pharmacy	Cost if you use an In-Network Pharmacy	Cost if you use a Non-Network Pharmacy
Pharmacy Deductible	Not applicable	Not applicable	Not applicable
Pharmacy Out of Pocket Limit	Combined with In-Network medical out of pocket limit	Combined with In-Network medical out of pocket limit	Combined with Non-Network medical out of pocket limit
Prescription Drug Coverage <i>Cost shares for drugs included on the Essential drug list appear below. Drugs not included on the Essential drug list will not be covered. Your plan uses the Rx Choice Tiered Network. You may receive up to a 90 day supply of medication at Retail 90 pharmacies.</i>			
Home Delivery Pharmacy <i>Maintenance medications are available through IngenioRx Home Delivery Pharmacy. You may get two 30-day supply fills of the same maintenance medication at a retail pharmacy. Prior to your 3rd fill, you must call us on the number on your ID card and tell us if you would like to keep getting your maintenance medications from a retail pharmacy or if you would like to use home delivery. If you do not contact us, you will pay the full retail cost of any maintenance medication until you inform us of your decision.</i>			
Tier 1 - Typically Generic <i>Per 30 day supply (retail pharmacy and Retail 90 pharmacy). Per 90 day supply (home delivery).</i>	\$10 copay per prescription, deductible does not apply (retail) and \$25 copay per prescription, deductible does not apply (home delivery)	\$20 copay per prescription, deductible does not apply (retail) and Not covered (home delivery)	50% coinsurance, deductible does not apply (retail) and Not covered (home delivery)
Tier 2 – Typically Preferred Brand <i>Per 30 day supply (retail pharmacy and Retail 90 pharmacy). Per 90 day supply (home delivery).</i>	\$35 copay per prescription, deductible does not apply (retail) and \$105 copay per prescription, deductible does not apply (home delivery)	\$45 copay per prescription, deductible does not apply (retail) and Not covered (home delivery)	50% coinsurance, deductible does not apply (retail) and Not covered (home delivery)

Your summary of benefits

Covered Prescription Drug Benefits	Cost if you use a Preferred Network Pharmacy	Cost if you use an In-Network Pharmacy	Cost if you use a Non-Network Pharmacy
<p>Tier 3 - Typically Non-Preferred Brand <i>Per 30 day supply (retail pharmacy and Retail 90 pharmacy). Per 90 day supply (home delivery).</i></p>	<p>\$70 copay per prescription, deductible does not apply (retail) and \$210 copay per prescription, deductible does not apply (home delivery)</p>	<p>\$80 copay per prescription, deductible does not apply (retail) and Not covered (home delivery)</p>	<p>50% coinsurance, deductible does not apply (retail) and Not covered (home delivery)</p>
<p>Tier 4 - Typically Specialty (brand and generic) <i>Per 30 day supply (specialty pharmacy).</i></p>	<p>25% coinsurance up to \$350 per prescription, deductible does not apply (retail and home delivery)</p>	<p>35% coinsurance up to \$450 per prescription, deductible does not apply (retail) and Not covered (home delivery)</p>	<p>50% coinsurance, deductible does not apply (retail) and Not covered (home delivery)</p>

Your summary of benefits

Notes:

- The family deductible and out-of-pocket maximum are embedded meaning the cost shares of one family member will be applied to both the individual deductible and individual out-of-pocket maximum; in addition, amounts for all covered family members apply to both the family deductible and family out-of-pocket maximum. No one member will pay more than the individual deductible and individual out-of-pocket maximum.
- You are encouraged to select a Primary Care Physician (PCP). Choosing a PCP is an important decision. Call us at the number on your ID card and we'll help you pick a doctor.
- If your plan includes an emergency room facility copay and you are directly admitted to a hospital, your emergency room facility copay is waived.
- For additional information on this plan, please visit www.sbc.anthem.com to obtain a "Summary of Benefits and Coverage".
- If services are rendered by a non-participating provider and your plan includes out of network benefits, you may be responsible for any difference between the covered plan payment and the actual non-participating provider's charge.
- All medical services subject to a coinsurance are also subject to the annual medical deductible.
- Dental Anesthesia - Anesthesia for dental care covered if the member is under the age of 9, has a serious mental or physical condition or has significant behavioral problems. The Member's Provider must certify that hospitalization or general anesthesia is required to safely and effectively give the dental care. Benefits do not include routine dental care or treatment of dental conditions not covered by the Plan.
- Foot orthotics are limited to one occurrence per year. Additional replacements are allowed for covered children when required as a result of growth or for any covered member if the orthotic has been damaged and cannot be repaired.
- Human Organ Tissue Transplant - Transportation and lodging is limited to \$10,000 per transplant. Meals are not covered.
- Human Organ Tissue Transplant - Donor searches are limited to \$30,000 per transplant and is combined in and out of network. Medically necessary charges for obtaining an organ from a live donor are covered up to the plan's maximum allowed amount, including medical complications.
- Human Organ Tissue Transplant - Live Donor Health services are limited to benefits not available to the donor from any other source. Medically necessary charges for obtaining an organ from a live donor are covered up to the plan's maximum allowed amount, including complications.
- Private Duty Nursing is limited to 2,000 hours per year.
- Vision services are not subject to the annual deductible.
- Benefit period refers to calendar year.
- If your plan includes out of network benefits, all services with calendar/plan year limits are combined both in and out of network.
- Human Organ and Tissues Transplants require precertification and are covered as any other service in your summary of benefits.
- Diagnostic mammograms are not subject to Copayments / Coinsurance in Network office and outpatient facility settings.

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Questions: (844) 230-3689 or visit us at www.anthem.com

KY/MEWA/Anthem ChamberAdvantage Blue Access PPO 2000/20%/7500/66RG/01-01-2022

Language Access Services:

Get help in your language

Curious to know what all this says? We would be too. Here's the English version:

If you have any questions about this document, you have the right to get help and information in your language at no cost. To talk to an interpreter, call (844) 230-3689

Separate from our language assistance program, we make documents available in alternate formats for members with visual impairments. If you need a copy of this document in an alternate format, please call the customer service telephone number on the back of your ID card.

(TTY/TDD: 711)

Arabic (العربية): إذا كان لديك أي استفسارات بشأن هذا المستند، فيحق لك الحصول على المساعدة والمعلومات بلغتك دون مقابل. للتحدث إلى مترجم، اتصل على (844) 230-3689.

Armenian (հայերեն). Եթե այս փաստաթղթի հետ կապված հարցեր ունեք, դուք իրավունք ունեք անվճար ստանալ օգնություն և տեղեկատվություն ձեր լեզվով: Թարգմանչի հետ խոսելու համար զանգահարեք հետևյալ հեռախոսահամարով՝ (844) 230-3689:

Chinese(中文): 如果您對本文件有任何疑問· 您有權使用您的語言免費獲得協助和資訊。如需與譯員通話· 請致電(844) 230-3689。

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Language Access Services:

Navajo (Diné): Dii naaltsoos bika'igii lahgo bina'idilkidgo ná bohónéedzǎ dóó bee ahóót'i' t'áá ni nizaad k'ehǫ́ bee níl hodoonih t'áadoo bááh ilinígóó. Ata' halne'igii la' bich'í' hadeesdzih ninizingo kojǫ́ hodiilnih (844) 230-3689.

Polish (polski): W przypadku jakichkolwiek pytań związanych z niniejszym dokumentem masz prawo do bezpłatnego uzyskania pomocy oraz informacji w swoim języku. Aby porozmawiać z tłumaczem, zadzwoń pod numer: (844) 230-3689.

Punjabi (ਪੰਜਾਬੀ): ਜੇ ਤੁਹਾਡੇ ਇਸ ਦਸਤਾਵੇਜ਼ ਬਾਰੇ ਕੋਈ ਸਵਾਲ ਹੁੰਦੇ ਹਨ ਤਾਂ ਤੁਹਾਡੇ ਕੋਲ ਮੁਫਤ ਵਿੱਚ ਆਪਣੀ ਭਾਸ਼ਾ ਵਿੱਚ ਮਦਦ ਅਤੇ ਜਾਣਕਾਰੀ ਪ੍ਰਾਪਤ ਕਰਨ ਦਾ ਅਧਿਕਾਰ ਹੁੰਦਾ ਹੈ। ਇੱਕ ਦੁਬਾਰੀਏ ਨਾਲ ਗੱਲ ਕਰਨ ਲਈ, (844) 230-3689 ਤੇ ਕਾਲ ਕਰੋ।

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It's important we treat you fairly

That's why we follow federal civil rights laws in our health programs and activities. We don't discriminate, exclude people, or treat them differently on the basis of race, color, national origin, sex, age or disability. For people with disabilities, we offer free aids and services. For people whose primary language isn't English, we offer free language assistance services through interpreters and other written languages. Interested in these services? Call the Member Services number on your ID card for help (TTY/TDD: 711). If you think we failed to offer these services or discriminated based on race, color, national origin, age, disability, or sex, you can file a complaint, also known as a grievance. You can file a complaint with our Compliance Coordinator in writing to Compliance Coordinator, P.O. Box 27401, Mail Drop VA2002-N160, Richmond, VA 23279. Or you can file a complaint with the U.S. Department of Health and Human Services, Office for Civil Rights at 200 Independence Avenue, SW; Room 509F, HHH Building; Washington, D.C. 20201 or by calling 1-800-368-1019 (TDD: 1-800-537-7697) or online at <https://ocrportal.hhs.gov/ocr/portal/lobby.jsf>. Complaint forms are available at <http://www.hhs.gov/ocr/office/file/index.html>.

SK0592

Chamber Advantage

Effective Date: 06/01/2022

Your Specialty Coverage

Employers, for more information please work directly with your broker.

Brokers, our Anthem Connect team is here to assist. For more information or to request a specialty quote, please contact the Anthem Connect team at 866-956-8602 or Connect@anthem.com.

Vision Plan(s)

Plan Name/Contract Code	Type	Exam Copay/ Frequency	Lens Copay/ Frequency	Frame Benefit/ Frequency	Contacts Benefit/ Frequency		EMP	ESP	ECH	FAM	Total	% of Change
MEWA FS.A.10.25.150.150/4G7E	Full Service	\$10/ Once every calendar year	\$25/ Once every calendar year	\$150/ Once every calendar year	\$150/ Once every calendar year	Current	\$7.65	\$15.30	\$14.11	\$22.17	\$201.87	
						Renewal	\$7.65	\$15.30	\$14.11	\$22.17	\$201.87	0.00%
						Enrolled	5	2	0	6	13	

Renewal Plan 1

Vision

Coverage Types - EMP=Employee Only, ESP=Employee/Spouse, ECH=Employee/Child(ren), FAM = Family

Benefits Inquiry

Group Benefits

Manage Eligibility

As Of Date

07/23/2022

Group

DDKY - M00043 - RURAL WA... x

Subgroup ID

0003 - WEST DAVIESS x

Reports

RESET

Dentist Directory

Plan Details

Payer: DDKY Group Type: Group Benefit Period: 01/01/2022 - 12/31/2022
Plan: Delta Dental Premier

Summary of Changes

Billing

User Admin

Profile

Group

Group ID: M00043
Group Name: RURAL WATER DISTRICT AREA ASSOC
Status: Active

Subgroup

Subgroup ID: 0003
Subgroup Name: WEST DAVIESS
Status: Active
Effective Date: 10/01/1990

Contract

Contract ID: 1919687
Funding Type: Non Retention
Period: 01/01/2022 - 12/31/2022
COB Config: Yes
Service Type: Dental
Eligibility Age Limit: Yes

Help

Effective Date: 10/01/1990
 Group Health Plan Cert: No
 ID Card: Yes
 Group Health Plan Cert: No
 ID Card: Yes
 Suppress Member Mailings for Bad Address : No

BMT

Enrollment Type: Dependent Eligibility Reporting
 Restriction Type: No Restriction
 Credit Date Type:

Retroactive Limit: 2 Months
 Missing Tooth Exclusion: No

Benefit Plan as of Date:

- In the event that treatment is rendered from a dentist that does not participate in any of Delta Dental's programs, the patient may be responsible for more than the percentage indicated below.

COINSURANCE

Maximums & Deductibles

Maximums

Accum Period Type: Calendar Year

Premier Dentist

General Maximum	Total	Name	Accum Period	Claim History Accumulator
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Individual Amount:	Total	Name	Accum Period	Claim History Accumulator
\$1,000.00		on all services, except cephalometric films, photos, diagnostic casts and orthodontic services (including surgical repositioning of teeth).	01/01/2022 - 12/31/2022	NO
Family Amount:				
Nonparticipating Dentist				
Individual Amount:	\$1,000.00	on all services, except cephalometric films, photos, diagnostic casts and orthodontic services (including surgical repositioning of teeth).	01/01/2022 - 12/31/2022	NO
Family Amount:				

Deductibles

Accum Period Type: Calendar Year

General Deductible	Total	Name	Accum Period	Claim History Accumulator
Individual Amount:	\$25.00	The Deductible does not apply to diagnostic and preventive services, emergency palliative treatment, brush biopsy, X-rays, sealants, cephalometric films, photos, diagnostic casts and orthodontic services (including surgical repositioning of teeth).	01/01/2022 - 12/31/2022	NO
Family Amount:	\$75.00			
Nonparticipating Dentist				
Individual Amount:	\$25.00	The Deductible does not apply to diagnostic and preventive services, emergency palliative treatment, brush biopsy, X-rays, sealants, cephalometric films, photos, diagnostic casts and orthodontic services (including surgical repositioning of teeth).	01/01/2022 - 12/31/2022	NO
Family Amount:	\$75.00			



DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 34

Responding Witness: Keith Kampe

Q-34. Provide a listing of all life insurance plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates and employer contribution rates of the total premium cost for each plan category.

A-34. See Attachment 34.

Daviess County Water District
Case No. 2022-00142

Analysis of Life Insurance Plan

Employee Categories	Life Insurance Plan Availability		
	Employee	Spouse	Children
Corporate Officers			
Christina O'Bryan	No	No	No
Hugh Bittel	No	No	No
John Bell	No	No	No
Stanley Conn	No	No	No
James Kuegel	No	No	No
Philip Haire	No	No	No
All Other Employees			
General Manager	Yes	Yes	Yes
Non-Union Hourly	Yes	Yes	Yes
Annual Employee Contribution Rate	\$ -	\$ -	\$ -
Annual Employer Contribution Rate	Pays all premiums	Pays all premiums	Pays all premiums
Coverage	\$ 40,000.00	\$ 10,000.00	\$ 2,500 each child

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 35

Responding Witness: Keith Kampe

Q-35. Provide a listing of all retirement plans available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates, if any, and employer contribution rates of the total cost for each plan category.

A-35. See Attachment 35.

Daviness County Water District Case No. 2022-00142		
Analysis of Retirement Plans		
Employee Categories	Retirement Plan Availability	
	457B Retirement Plan	401a Defined Contribution Plan
Corporate Officers		
Christina O'Bryan	No	No
Hugh Bittel	No	No
John Bell	No	No
Stanley Conn	No	No
James Kuegel	No	No
Philip Haire	No	No
All Other Employees		
General Manager	Yes	Yes
Non-Union Hourly	Yes	Yes
Annual Employee Contribution Rate	Employee may contribute any amount or percentage of gross wages	Not available to contribute to this plan
Annual Employer Contribution Rate	Employer will match employee's contribution up to a maximum of 3% of gross wages	Employer contributes 11% of employee's gross wages

DAVIESS COUNTY WATER DISTRICT

Response to Commission Staff's First Request for Information Case No. 2022-00142

Question No. 36

Responding Witness: Keith Kampe

Q-36. Concerning employee fringe benefits:

- a. Provide a detailed list of all fringe benefits available to the utility's employees. Indicate any fringe benefits that are limited to management employees.**
- b. Provide comparative cost information for the 12 months preceding the test year and the test year. Explain any changes in fringe benefits occurring over this 24-month period.**

- A-36. a. The only fringe benefit provided to employees is a \$25.00 per month reimbursement for an employee's membership in a gym or health club. Daviess County Water District recognizes the importance of employee health and well-being and uses the reimbursement to encourage healthy habits. The reimbursement is available to all full-time employees.
- b. See Attachment 36b.

Daviss County Water District Case No. 2022-00142			
Analysis of Fringe Benefit Health Club / Gym Membership			
Year	2020	2021	YTD 2022
Total amount reimbursed to employees	\$ 467.39	\$ 912.70	\$ 463.60

DAVISS COUNTY WATER DISTRICT

Response to Commission Staff's First Request for Information Case No. 2022-00142

Question No. 37

Responding Witness: Keith Kampe

Q-37. State whether the utility, through an outside consultant or otherwise, performed a study or survey to compare its wages, salaries, benefits, and other compensation to those of other utilities in the region, or to other local or regional enterprises.

- a. If comparisons were performed, provide the results of the study or survey, including all workpapers and discuss the results of such comparisons. State whether any adjustments to wages, salaries, benefits, and other compensation in the rate application are consistent with the results of such comparisons.**
- b. If comparisons were not performed, explain why such comparisons were not performed.**

A-37. In May and June of this year, Daviess County Water District management contacted several Commission regulated and non-Commission regulated water utilities and inquired about each utility's wage ranges for its office and maintenance employees. The results of this survey were inconclusive. When compared to water utilities similar in size and number of customers such as Owensboro Municipal Utilities, Daviess County Water District's wage rates were lower. When compared to the wage rates of similarly sized water districts throughout of Kentucky, Daviess County Water District's wage rates are consistent with those water utilities. No inquiry was made regarding employee benefits. A written report of the inquiry results has not been prepared.

- a. See above.
- b. Not applicable.

DAVIESS COUNTY WATER DISTRICT

Response to Commission Staff's First Request for Information Case No. 2022-00142

Question No. 38

Responding Witness: Keith Kampe

Q-38. Regarding the utility's employee compensation policy:

- a. Provide the utility's written compensation policy as approved by the board of directors.**
- b. Provide a narrative description of the compensation policy, including the reasons for establishing the policy and the utility's objectives for the policy.**
- c. Explain whether the compensation policy was developed with the assistance of an outside consultant. If the compensation policy was developed or reviewed by a consultant, provide any study or report provided by the consultant.**
- d. Explain when the utility's compensation policy was last reviewed or given consideration by the board of directors.**
- e. Explain whether the utility's expenses for wages, salaries, benefits, and other compensation included in the test year and any adjustments to the test year, are compliant with the board of director's compensation policy.**

A-38. a. See Attachment 38.

- b. The compensation policy authorizes the General Manager to evaluate the performance of employees and to determine the appropriate salary range based upon the employee's skill level, experience, and competence at his or her position. The General Manager reviews the employee's performance and current labor market conditions and determines the level of pay necessary to retain outstanding employees who are a valuable asset to the District. When an employee has demonstrated an exceptional work record or achieved new credentials in his or her position, the General Manager shall approach the Board of Commissioners to request a merit pay increase for the employee.

- c. Daviess County Water District used Daviess County Fiscal Court's Compensation Policy as a starting point to develop its own policy, revising that document to reflect its specific needs and the unique features of Daviess County Water District's operations.
- d. This policy has not been revised since its approval in 2010.
- e. Daviess County Water District's expenses for wages, salaries, benefits, and other compensation included in the test year and any adjustments to the test year, are compliant with its compensation policy. The provisions of the compensation policy are strictly observed.

PERSONNEL POLICIES

CHAPTER 2

POSITION CLASSIFICATIONS, NEW JOB CLASSIFICATIONS

AND JOB DESCRIPTIONS

Section 1. Human Resource Manager

The Human Resource Manager is responsible for implementing and administering the personnel policies.

Section 2. General Manager

The General Manager is responsible for administering salaries for their employees in accordance with Water District policies. They should:

- A. Evaluate the performance of employees assigned to their departments
- B. Determine duties and responsibilities of all persons in their department

Section 3. Job Descriptions

Each employee shall have a job description for his/her position. Copies of job descriptions will be distributed as follows: one copy to the individual employee; one copy in the Human Resource Manager's master file; and one copy in the employee's personnel folder. If duties of an individual's position change and require an updated job description, the Human Resource Manager shall be notified.

Section 4. Pay Scale and Salary Structure

Salary ranges are established for each position and are based on skills necessary to effectively perform a job and the market demands for the position.

An hourly pay scale determines the level of pay for each hourly employee. This scale is based on skills necessary to effectively perform a position and the market demands for the position.

When an employee achieves new credentials that coincide with furthering their job duties, the General Manager will petition the Water District Board for consideration of a pay increase.

The Water District Board of Commissioners will convene to determine all pay increases for employees.

Section 5. Hiring Rates

A new employee who falls within the management salary range will normally be given a starting salary at a rate commensurate with the employee's qualifications, related experience and the market rate. A new hourly employee will be paid at a rate reflected in the starting wage bracket of his/her classification. Years of experience in a particular classification for another employer may be considered in the hiring of a new employee.

Section 6. Performance Folders

The General Manager and Office Manager shall maintain employee performance folders for each individual in the department. Performance folders shall be used throughout the year to monitor the employee's performance. The General Manager and Office Manager shall use the performance folder as a constructive tool by documenting performance indicators on an ongoing basis. If the General Manager or Office Manager recommends an individual for a merit increase, there should be documentation in the performance folder justifying the increase. Any documentation which the General Manager or Office Manager feels may result in disciplinary actions should be entered into the employee's personnel folder.

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 39

Responding Witness: Keith Kampe

Q-39. To the extent not provided in the responses above, provide all wage, compensation, or employee benefits studies, analyses, or surveys conducted since the utility's last rate case or that are currently utilized by the utility.

A-39. Except as noted in the response to Question 37, no such studies, analyses, or surveys have been conducted or are currently being used.

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 40

Responding Witness: Keith Kampe

Q-40. Provide the average number of customers on the utility's system (actual and projected), by rate schedule, for the test year and the three most recent calendar years.

A-40. See Attachment 40.

Daviness County Water District
Case No. 2022-00142

Analysis of Average Customer Count by Rate Schedule

Rate Schedule	2021	2020	2019	2018
Average # of Customers				
First 20,000 Gallon				
Over 20,000 gallon	13287	7673	7537	7398
Wholesale Rate Schedule	8	4	4	4

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 41

Responding Witness: Alan Vilines

Q-41. To the extent not already provided, provide a copy of each cost of service study, billing analysis, and all exhibits and schedules that were prepared in the utility's rate application in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

A-41. See Excel Workbook 041_Daviess2022RateStudyWorkbook.xlsx. A copy of this workbook is embedded in this Response and has also been filed separately with this Response.

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 42

Responding Witness: Alan Vilines

Q-42. To the extent not already provided, provide all workpapers, calculations, and assumptions the utility used to develop its forecasted test period financial information in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

A-42. See Excel Workbook 041_Daviess2022RateStudyWorkbook.xlsx. Please note that Daviess County Water District has not used a forecasted test period. All information provided is to support a historical test period.

DAVISS COUNTY WATER DISTRICT

**Response to Commission Staff's First Request for Information
Case No. 2022-00142**

Question No. 43

Responding Witness: Keith Kampe

Q-43. Provide a detailed explanation of the method of allocation used to allocate and (sic) Revenues and Expenses associated with any and all other utilities operated by Daviess County District.

A-43. Daviess County Water District does not operate any other utilities.