

CASE NO. 2022-00404

# EXHIBIT F

DEPRECIATION SCHEDULE

**Bath County Water District**

**Depreciation Schedule**

**12/31/2021**

Account	Description	Life	Balance			2021		Acc Depr 12/31/2021	
			12/31/2020	Additions	Deletions	Balance 12/31/2021	Acc Depr 12/31/2020		Deprec Expense
303.02	Structures & Imp	37.5	10,661.83			10,661.83	5,746.42	284.32	6,030.74
303.04	Trans & Dist Land	0	34,149.78			34,149.78	0.00	0.00	0.00
303.05	Gen Plant Land	0	1,200.00			1,200.00	0.00	0.00	0.00
304.00	Structures & Imp	37.5	967.82			967.82	490.28	25.81	516.09
304.05	Gen Plant Str & Imp	37.5	149,089.34	14,109.99		163,199.33	82,092.25	4,351.98	86,444.23
311.02	Pumping Equipment	20	1,466,926.49	2,007.89		1,468,934.38	886,243.21	73,446.72	959,689.93
320.03	Water treatment equip	27.5	4,492.15			4,492.15	5,390.58	0.00	5,390.58
330.04	Distr reserve & stop	45	1,643,105.65			1,643,105.65	725,915.82	36,513.46	762,429.28
331.04	Trans & distr mains	62.5	10,421,210.09	2,208.85		10,423,418.94	3,393,804.37	166,774.70	3,560,579.07
333.04	Services	40	620,849.09	13,373.40		634,222.49	349,802.92	15,855.56	365,658.48
334.01	Meters	40	711,014.76	59,762.08		770,776.84	374,115.33	19,269.42	393,384.75
334.04	Meters & meter install	40	953,722.14	14,048.39		967,770.53	334,411.01	24,194.26	358,605.27
335.04	Hydrants	45	170,648.00	4,906.87		175,554.87	49,535.51	3,901.22	53,436.73
339.04	Other plant & misc equip	50	21,389.68			21,389.68	13,369.34	427.79	13,797.13
340.05	Office furn & equip	22.5	124,878.40			124,878.40	88,896.99	5,550.15	94,447.14
341.05	Transport equip	7	236,198.80	89,830.00		326,028.80	236,198.80	12,832.86	249,031.66
343.05	Tools & shop equip	17.5	61,170.67			61,170.67	54,510.97	3,495.47	58,006.44
345.05	Power oper equip	12.5	226,430.72	3,166.47		229,597.19	222,945.33	541.70	223,487.03
346.05	Communication equip	10	342,038.58	17,187.62		359,226.20	335,726.88	2,420.06	338,146.94
347.05	Misc equip	17.5	34,434.00			34,434.00	19,263.56	1,967.66	21,231.22
<b>TOTALS</b>			<b>17,234,577.99</b>	<b>220,601.56</b>	<b>0.00</b>	<b>17,455,179.55</b>	<b>7,178,459.57</b>	<b>371,853.14</b>	<b>7,550,312.71</b>

CASE NO. 2022-00404

# EXHIBIT F1

DEPRECIATION SCHEDULE  
ADJUSTMENTS

## Depreciation Adjustments

Account	Description	BCWD Life	NARUC Life	2021 Depreciation Expense	NARUC Value	Adjustment to Depreciation Expense
303.02	Structures & Impr	37.5	37.5	\$ 284.32		
303.04	Trans & Dist Land	0	N/A	\$ -		
303.05	Gen Plant Land	0	N/A	\$ -		
304.00	Structures & Impr	37.5	37.5	\$ 25.81		
304.05	Gen Plant Str & Imp	37.5	37.5	\$ 4,351.98		
311.02	Pumping Equipment	20	20	\$ 73,446.72		
320.03	Water Treatment Equip	27.5	27.5	\$ -		
330.04	Distr Reserve & stop	45	45	\$ 36,513.46		
331.04	Trans & Dist Mains	62.5	62.5	\$ 166,774.70		
333.04	Services	40	40	\$ 15,855.56		
334.01	Meters	40	40	\$ 19,269.42		
334.04	Meters & meter install	40	45	\$ 24,194.26	\$ 21,506.01	\$ (2,688.25)
335.04	Hydrants	45	50	\$ 3,901.22	\$ 3,511.10	\$ (390.12)
339.04	Other Plant & Misc Equip	50	N/A	\$ 427.79		
340.05	Office Furn & Equip	22.5	22.5	\$ 5,550.15		
341.05	Transport Equip	7	7	\$ 12,832.86		
343.05	Tools & Shop Equip	17.5	17.5	\$ 3,495.47		
345.05	Power Oper Equip	12.5	12.5	\$ 541.70		
346.05	Communication Equip	10	10	\$ 2,420.06		
347.05	Misc Equip	17.5	N/A	\$ 1,967.66		
				\$ 371,853.14	\$ 25,017.11	\$ (3,078.37)

Differences between BCWD Depreciation Schedule and NARUC values marked with:

