

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

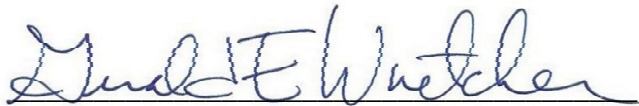
In the Matter of:

ELECTRONIC APPLICATION OF ESTILL)	
COUNTY WATER DISTRICT NO. 1 FOR A)	CASE NO. 2023-00371
RATE ADJUSTMENT PURSUANT TO 807)	
KAR 5:076)	
)	

**RESPONSE OF ESTILL COUNTY WATER DISTRICT NO. 1
TO COMMISSION STAFF’S THIRD REQUEST FOR INFORMATION**

Estill County Water District No. 1 (the “District”) submits its Response to Commission Staff’s Third Request for Information.

Filed: May 3, 2024

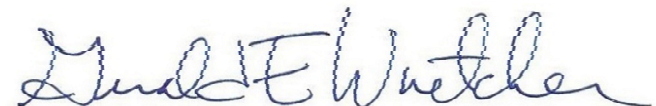


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Counsel for Estill County Water District No. 1

CERTIFICATE OF SERVICE

In accordance with the Commission’s Order of July 22, 2021 in Case No. 2020-00085 (Electronic Emergency Docket Related to the Novel Coronavirus COVID-19), this is to certify that the electronic filing has been transmitted to the Commission on May 3, 2024; and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.



Counsel for Estill County Water District No. 1

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF ESTILL)	
COUNTY WATER DISTRICT NO. 1 FOR A)	CASE NO. 2023-00371
RATE ADJUSTMENT PURSUANT TO 807)	
KAR 5:076)	

RESPONSE OF
ESTILL COUNTY WATER DISTRICT NO. 1
TO COMMISSION STAFF'S THIRD REQUEST FOR INFORMATION

DATED APRIL 25, 2024

FILED: May 3, 2024

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF ESTILL)

The undersigned, Audrea Miller, being duly sworn, deposes and says that she is the General Manager of Estill County Water District No. 1, and that she has personal knowledge of the matters set forth in the response for which she is identified as the witness, and the answers contained therein are true and correct to the best of her information, knowledge and belief.

Audrea Miller
Audrea Miller
General Manager
Estill County Water District No. 1

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 3rd day of May 2024.

[Signature]
Notary Public
My Commission Expires: 6/20/26
Notary Public ID No. KYNP 53871

ESTILL COUNTY WATER DISTRICT NO. 1

Case No. 2023-00371

Response to Commission Staff's Third Request for Information

Question No. 1

Responding Witness: Audrea Miller

Q-1. Refer to Application, Attachment #8, "Book Asset Detail 1/01/22 –12/31/22" at unnumbered pages 35 and 36 of 180. Also refer to Case No. 2019-00119, Verified Motion for Authorization to Expend Surcharge Proceeds and to Continue Billing Surcharge, Item 14 as well as to Case Nos. 2021-00064 and 2021-00207. The motion in Case No. 2019-00119 states that projects approved in Case Nos. 2021-00064 and 2021-00207 were completed as of May 19, 2023. [Footnotes omitted.]

- a. For Case Nos. 2021-00064 and 2021-00207, the Post-Construction Compliance Filing – CPCN stated that total capitalized costs equaled \$2,766,712.18. [Footnote omitted.] Provide an updated asset listing as of December 31, 2023, and designate each of the items that make up the \$2,766,712.18 inclusive of an in-service date and National Association Regulatory Utility Commissioners depreciation life for each item.**
- b. Provide a summary table that shows the change in asset cost and depreciation beginning with the application amounts to the revised amounts in the following format. [Format example omitted.]**
- c. Provide explanatory comments for each addition.**

A-1. a. For a listing of assets for the period January 1, 2023 through December 31, 2023, see Attachment 3-1a. A list of the assets that comprise the Phase 11 Project that was approved in Cases No. 2021-00064 and 2021-00207, see Attachment 3-1b. Attachment 3-1b lists the book cost of each of the Phase 11 Project assets, its date of placement into service, and its assigned service. It also lists the depreciation expense recorded for each asset for the year ending December 31, 2023 and the expected depreciation expense for the year ending December 31, 2024. Total additional depreciation expense for these assets is \$15,365.11 for the year ended December 31, 2023 and will be \$45,597.54 for the year ending December 31, 2024. Because these assets were in service for only a portion of 2023, the total depreciation expense attributable to these assets is less than total depreciation expense for each year after 2023.

- b. See Attachment 3-1c.**
- c. See response to Question 3-1b. In addition to the Phase 11 Project completion, the District purchase two new vehicles with surplus funds. The other items listed were leak detection items purchased with Water Loss Control Program Surcharge proceeds after obtaining Commission authorization to expend surcharge funds for the items. Estill County Water District No. 1 recognizes that the total cost for the Phase 11 Project assets as reported in the Notice of Filing in Cases No. 2021-00064**

and 2021-00207 (\$2,776,712.09) is less than the total cost reported in this Response (\$2,807,532.67). It is reviewing the two calculations to determine the cause of the disagreement, but believes the Response, which has been reviewed by the District's auditors, is the more accurate calculation.

Attachment 3-1a

Book Asset Detail 1/01/23 - 12/31/23

Asset Id	Property Description	Date In Service	Book Cost	Book Sec	Book Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
Group: 100 Utility Plant											
1	Utility Plant	6/30/75	523,542.96	0.00	0.00	523,542.96	0.00	523,542.96	0.00	S/L	40.00
2	Meter Installations	6/30/76	12,127.82	0.00	0.00	12,127.82	0.00	12,127.82	0.00	S/L	40.00
3	Whispering Woods Line Meters	6/30/76	10,250.00	0.00	0.00	10,250.00	0.00	10,250.00	0.00	S/L	62.50
4	New Lines	7/30/77	11,642.87	0.00	0.00	11,642.87	0.00	11,642.87	0.00	S/L	40.00
5	New Extension Lines	7/31/77	11,437.26	0.00	0.00	11,437.26	0.00	11,437.26	0.00	S/L	62.50
6	New Reservoir	7/31/77	381,978.90	0.00	0.00	381,978.90	0.00	381,978.90	0.00	S/L	62.50
7	Capitalized Interest	7/31/77	82,120.00	0.00	0.00	82,120.00	0.00	82,120.00	0.00	S/L	45.00
8	Easement	7/31/77	16,411.25	0.00	0.00	16,411.25	0.00	16,411.25	0.00	S/L	40.00
9	Meter Installations	7/31/77	2,754.34	0.00	0.00	0.00	0.00	0.00	2,754.34	Land	7.00
10	New Extension Lines	7/31/77	17,766.49	0.00	0.00	17,766.49	0.00	17,766.49	0.00	S/L	40.00
11	Systems	7/31/77	44,416.16	0.00	0.00	44,416.16	0.00	44,416.16	0.00	S/L	62.50
12	Systems	7/31/77	3,882.78	0.00	0.00	3,882.78	0.00	3,882.78	0.00	S/L	15.00
13	Systems	1/01/79	15,585.00	0.00	0.00	15,585.00	0.00	15,585.00	0.00	S/L	40.00
14	Systems	1/01/79	101,056.65	0.00	0.00	101,056.65	0.00	101,056.65	0.00	S/L	62.50
15	Capitalized Interest	7/01/79	6,408.77	0.00	0.00	6,408.77	0.00	6,408.77	0.00	S/L	25.00
17	Meters	7/28/79	10,250.00	0.00	0.00	10,250.00	0.00	10,250.00	0.00	S/L	40.00
18	System	7/28/79	15,731.59	0.00	0.00	15,731.59	0.00	15,731.59	0.00	S/L	62.50
19	Meters & Installations	6/01/80	24,160.28	0.00	0.00	24,160.28	0.00	24,160.28	0.00	S/L	40.00
20	Pump Station	7/01/80	21,651.72	0.00	0.00	21,651.72	0.00	21,651.72	0.00	S/L	20.00
21	Sand Hill Extensions	1/01/81	24,800.67	0.00	0.00	24,800.67	0.00	24,800.67	0.00	S/L	62.50
22	Doe Creek Extensions	1/01/81	12,891.30	0.00	0.00	12,891.30	0.00	12,891.30	0.00	S/L	62.50
23	System	1/01/81	990.75	0.00	0.00	990.75	0.00	990.75	0.00	S/L	62.50
24	Line Extensions	1/31/81	13,870.04	0.00	0.00	13,870.04	0.00	13,870.04	0.00	S/L	62.50
25	New Meters Installed	7/31/81	19,275.00	0.00	0.00	19,275.00	0.00	19,275.00	0.00	S/L	40.00
26	New Lines	7/31/82	5,669.80	0.00	0.00	5,669.80	82.03	5,669.80	0.00	S/L	62.50
27	New Lines Installed	7/31/82	17,417.00	0.00	0.00	17,417.00	0.00	17,417.00	0.00	S/L	62.50
28	Pump Station - Pea Ridge	6/30/83	8,838.99	0.00	0.00	8,838.99	0.00	8,838.99	0.00	S/L	20.00
29	New Lines	7/31/83	14,983.09	0.00	0.00	14,391.37	0.00	14,631.10	351.99	S/L	62.50
30	New Meters & Installations	7/31/83	15,066.00	0.00	0.00	15,066.00	239.73	15,066.00	0.00	S/L	40.00
31	Easements	7/31/83	290.00	0.00	0.00	0.00	0.00	0.00	290.00	Land	7.00
32	Pump Station	6/30/84	1,241.95	0.00	0.00	1,241.95	0.00	1,241.95	0.00	S/L	20.00
33	Meters & Installation	6/30/84	15,666.40	0.00	0.00	15,666.40	0.00	15,666.40	0.00	S/L	40.00
35	Air Conditioner	6/30/85	700.00	0.00	0.00	700.00	0.00	700.00	0.00	S/L	5.00
36	Meter Testing System	7/31/85	4,112.72	0.00	0.00	4,112.72	0.00	4,112.72	0.00	S/L	15.00
38	Meters & Installation	7/31/85	36,230.50	0.00	0.00	36,230.50	0.00	36,230.50	0.00	S/L	40.00
39	Additions to Plant Lines	7/31/85	434,754.00	0.00	0.00	395,849.52	6,956.06	402,805.58	31,948.42	S/L	62.50
40	Tank 197 Gallon	7/31/85	101,150.00	0.00	0.00	93,985.22	2,247.78	96,233.00	4,917.00	S/L	45.00
41	Pumping Station	7/31/85	32,700.00	0.00	0.00	32,700.00	0.00	32,700.00	0.00	S/L	20.00
42	Master Meter 4	7/31/85	6,280.00	0.00	0.00	5,717.94	0.00	5,818.42	461.58	S/L	62.50
43	Pooling Tray	7/31/85	281.57	0.00	0.00	281.57	0.00	281.57	0.00	S/L	5.00
44	Telemeter	7/31/85	15,000.00	0.00	0.00	14,062.50	375.00	14,437.50	562.50	S/L	40.00
45	Construction in Progress	7/31/85	146,908.93	0.00	0.00	133,760.46	2,350.54	136,111.00	10,797.93	S/L	62.50
46	Additions	7/31/86	45,567.86	0.00	0.00	40,350.46	729.09	41,079.55	4,488.31	S/L	62.50
47	Meters & Installations	7/31/86	45,520.00	0.00	0.00	41,532.00	1,138.00	42,670.00	2,845.00	S/L	62.50
48	Additions	7/31/87	46,986.82	0.00	0.00	40,433.15	751.79	41,183.94	5,802.88	S/L	62.50
49	Meters & Installations	7/31/87	42,081.69	0.00	0.00	37,347.42	1,052.04	38,399.46	3,682.23	S/L	40.00
50	Additions	7/31/88	43,420.67	0.00	0.00	36,278.06	694.73	36,972.79	6,447.88	S/L	62.50
51	Meters & Installations	7/31/88	45,298.48	0.00	0.00	39,069.87	1,132.46	40,202.33	5,096.15	S/L	40.00
52	Meters & Installations	7/31/89	21,804.50	0.00	0.00	18,261.29	545.11	18,806.40	2,998.10	S/L	40.00

Book Asset Detail 1/01/23 - 12/31/23

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
Group: 100 Utility Plant (continued)											
53	Meters & Installations	7/31/90	29,255.39	0.00	0.00	23,769.85	731.38	24,501.23	4,754.16	S/L	40.00
54	Tire Plug	7/31/90	1,780.11	0.00	0.00	1,446.25	44.50	1,490.75	289.36	S/L	40.00
55	Hydrants	7/31/90	510.00	0.00	0.00	406.72	10.20	416.92	93.08	S/L	50.00
56	Transfer & Distribution Main	6/15/91	120,896.02	0.00	0.00	93,116.77	1,934.34	95,051.11	25,844.91	S/L	62.50
57	Meters & Installations	7/31/91	27,991.88	0.00	0.00	22,043.69	699.80	22,743.49	5,248.39	S/L	40.00
58	Fencing/Tanks/Pumps	8/31/91	5,313.00	0.00	0.00	5,313.00	0.00	5,313.00	0.00	S/L	15.00
59	Meters & Installations	1/01/92	26,666.10	0.00	0.00	26,666.10	0.00	26,666.10	0.00	S/L	40.00
60	Construction in Progress	1/01/92	13,721.16	0.00	0.00	10,263.42	219.54	10,482.96	3,238.20	S/L	62.50
61	6" PVC Pipe 5250 Feet	7/31/92	33,360.00	0.00	0.00	24,536.28	533.76	25,070.04	8,289.96	S/L	62.50
62	10" Steel Cover Pipe 100 Feet	7/31/92	3,000.00	0.00	0.00	2,206.50	48.00	2,254.50	745.50	S/L	62.50
63	6" CLAWWA Gate Valve	7/31/92	1,500.00	0.00	0.00	1,103.25	24.00	1,127.25	372.75	S/L	62.50
64	Crushed Stone	7/31/92	1,548.00	0.00	0.00	1,548.00	0.00	1,548.00	0.00	S/L	40.00
65	Bituminous Paving Replacement	7/31/92	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	40.00
66	Concrete Paving Replacements	7/31/92	300.00	0.00	0.00	300.00	0.00	300.00	0.00	S/L	40.00
67	Dry Existing 6" Water Main	7/31/92	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	0.00	S/L	62.50
68	Booster Pumping Station - Cedar	7/31/92	30,000.00	0.00	0.00	25,125.00	0.00	26,625.00	3,375.00	S/L	20.00
69	112000 Gallon Tank - Cedar Grove	7/31/92	120,000.00	0.00	0.00	90,500.01	2,666.67	93,166.68	26,833.32	S/L	45.00
70	Telemetering System - Cedar Grove	7/31/92	15,000.00	0.00	0.00	11,437.50	375.00	11,812.50	3,187.50	S/L	40.00
71	Catholic Protection System	7/31/92	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	S/L	20.00
72	Telemetering System - Pea Ridge	7/31/92	9,000.00	0.00	0.00	6,862.50	225.00	7,087.50	1,912.50	S/L	40.00
73	6" PVC Pipe 3700 Feet	7/31/92	16,650.00	0.00	0.00	12,246.08	266.40	12,512.48	4,137.52	S/L	62.50
74	6" PVC Pipe 38070 Feet	7/31/92	130,252.50	0.00	0.00	95,800.67	2,084.04	97,884.71	32,367.79	S/L	62.50
75	4" PVC Pipe 26250 Feet	7/31/92	66,388.80	0.00	0.00	48,828.96	1,062.22	49,891.18	16,497.62	S/L	62.50
76	3" PVC Pipe 16780 Feet	7/31/92	52,483.20	0.00	0.00	38,601.31	839.73	39,441.04	13,042.16	S/L	62.50
77	10" Steel Cover Pipe 380 Feet	7/31/92	19,440.00	0.00	0.00	14,298.12	311.04	14,609.16	4,830.84	S/L	62.50
78	10" Bore Under Concrete Driveway	7/31/92	960.00	0.00	0.00	706.08	15.36	721.44	238.56	S/L	62.50
79	6" CLAWWA NRS Gate Valve	7/31/92	4,200.00	0.00	0.00	4,200.00	0.00	4,200.00	0.00	S/L	62.50
80	4" CLAWWA NRS Gate Valve	7/31/92	2,040.00	0.00	0.00	2,040.00	0.00	2,040.00	0.00	S/L	62.50
81	3" CLAWWA NRS Gate Valve	7/31/92	2,200.00	0.00	0.00	2,200.00	0.00	2,200.00	0.00	S/L	62.50
82	Customer Service Same Side	7/31/92	23,230.00	0.00	0.00	17,712.90	580.75	18,293.65	4,936.35	S/L	40.00
83	Customer Service - Opposite Side	7/31/92	18,724.00	0.00	0.00	13,771.49	299.58	14,071.07	4,652.93	S/L	62.50
84	Additional 1" Service Pipe	7/31/92	20,896.00	0.00	0.00	15,369.02	334.34	15,703.36	5,192.64	S/L	62.50
85	Tandem Meter Setter	7/31/92	1,950.00	0.00	0.00	1,950.00	0.00	1,950.00	0.00	S/L	12.50
86	Manual Air Release Valve	7/31/92	4,560.00	0.00	0.00	4,560.00	0.00	4,560.00	0.00	S/L	62.50
87	3" Blowoff Assembly	7/31/92	4,230.00	0.00	0.00	4,230.00	0.00	4,230.00	0.00	S/L	62.50
88	6" Fire Hydrant	7/31/92	1,500.00	0.00	0.00	1,121.25	30.00	1,151.25	348.75	S/L	50.00
89	Bidding & Backfill Rock	7/31/92	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	S/L	40.00
90	Crushed Stone	7/31/92	8,452.00	0.00	0.00	8,452.00	0.00	8,452.00	0.00	S/L	40.00
91	Bituminous Paving	7/31/92	7,868.00	0.00	0.00	7,868.00	0.00	7,868.00	0.00	S/L	40.00
92	Concrete Paving	7/31/92	1,440.00	0.00	0.00	1,440.00	0.00	1,440.00	0.00	S/L	40.00
93	Dry Lab 6", 4", 3" Water Mains	7/31/92	3,600.00	0.00	0.00	2,647.80	57.60	2,705.40	894.60	S/L	62.50
94	Pressure Reducing Valve Vault	7/31/92	4,700.00	0.00	0.00	4,700.00	0.00	4,700.00	0.00	S/L	62.50
95	Ivory Hill - Booster Pumping	7/31/92	41,000.00	0.00	0.00	41,000.00	0.00	41,000.00	0.00	S/L	20.00
96	Telemeter System - Ivory Hill	7/31/92	21,000.00	0.00	0.00	16,012.50	525.00	16,537.50	4,462.50	S/L	40.00
97	113000 Gallon Tank	7/31/92	160,000.00	0.00	0.00	120,666.68	3,555.56	124,222.24	35,777.76	S/L	45.00
98	6" PVC CI Pipe 6240 Feet	7/31/92	28,959.50	0.00	0.00	21,299.79	463.35	21,763.14	7,196.36	S/L	62.50
99	Crossing White Oak Creek	7/31/92	8,277.54	0.00	0.00	6,311.66	206.94	6,518.60	1,758.94	S/L	40.00
100	Engineering Cert	7/31/92	107,178.51	0.00	0.00	78,829.73	1,714.86	80,544.59	26,633.92	S/L	62.50
101	Attorney Fees	7/31/92	14,659.72	0.00	0.00	10,782.18	234.56	11,016.74	3,642.98	S/L	62.50

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
Group: 100 Utility Plant (continued)											
102	Sandhill Project	7/31/92	4,452.02	0.00	0.00	3,274.44	71.23	3,345.67	1,106.35	S/L	62.50
103	Capitalized Interest	7/31/92	21,192.24	0.00	0.00	16,159.22	529.81	16,689.03	4,503.21	S/L	40.00
104	Deed	7/31/92	2,500.00	0.00	0.00	1,960.25	62.50	1,968.75	531.25	S/L	40.00
105	Pond Construction	7/31/92	100.00	0.00	0.00	100.00	0.00	100.00	0.00	S/L	45.00
106	Easements	7/31/92	52.50	0.00	0.00	0.00	0.00	0.00	52.50	Land	7.00
107	Surveying	7/31/92	2,000.00	0.00	0.00	1,471.00	32.00	1,503.00	497.00	S/L	62.50
108	Land	7/31/92	6,000.00	0.00	0.00	0.00	0.00	0.00	6,000.00	Land	7.00
109	Construction Acct Bond	7/31/92	2,537.50	0.00	0.00	1,913.76	56.39	1,970.15	567.35	S/L	45.00
110	Advertising	7/31/92	1,111.99	0.00	0.00	1,111.99	0.00	1,111.99	0.00	S/L	62.50
111	Appraisals	12/31/92	1,050.00	0.00	0.00	746.05	16.80	762.85	287.15	S/L	62.50
113	Meters & Installations	7/31/93	25,407.90	0.00	0.00	18,738.39	635.20	19,373.59	6,034.31	S/L	40.00
114	Transmission & Dist Mains	7/31/93	18,312.13	0.00	0.00	13,010.67	292.99	13,303.66	5,008.47	S/L	62.50
116	Tank Painting	5/31/94	80,998.00	0.00	0.00	80,998.00	0.00	80,998.00	0.00	S/L	45.00
117	Distributions Main Meades Ext	6/01/94	1,664.08	0.00	0.00	1,140.69	26.63	1,167.32	496.76	S/L	62.50
118	Distributions Main - Powell/Trucker	6/01/94	8,000.00	0.00	0.00	5,484.00	128.00	5,612.00	2,388.00	S/L	62.50
119	Easements	6/30/94	22.50	0.00	0.00	0.00	0.00	0.00	22.50	Land	7.00
120	Transmission & Distribution - Denn	7/31/94	1,740.00	0.00	0.00	1,192.77	27.84	1,220.61	519.39	S/L	62.50
121	Meters Installed	7/31/94	25,386.81	0.00	0.00	25,386.81	0.00	25,386.81	0.00	S/L	40.00
122	Transmission Lines	7/31/95	4,459.43	0.00	0.00	2,889.80	71.35	2,961.15	1,498.28	S/L	62.50
123	Meters	7/31/95	24,426.81	0.00	0.00	24,426.81	0.00	24,426.81	0.00	S/L	40.00
124	Trailer	6/30/96	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	15.00
125	Straefer Pump	7/31/96	479.87	0.00	0.00	479.87	0.00	479.87	0.00	S/L	12.50
126	Transmission & Distribution Mains	7/31/96	9,325.32	0.00	0.00	5,926.19	149.21	6,075.40	3,249.92	S/L	62.50
127	Meters	7/31/96	29,390.00	0.00	0.00	29,390.00	0.00	29,390.00	0.00	S/L	40.00
129	Distribution Reserve & Sandpiper	7/31/96	635.25	0.00	0.00	635.25	0.00	635.25	0.00	S/L	45.00
130	Equipment	8/31/96	964.06	0.00	0.00	964.06	0.00	964.06	0.00	S/L	12.50
131	Pumping Equipment	9/30/96	389.15	0.00	0.00	389.15	0.00	389.15	0.00	S/L	20.00
132	Pumping Equipment	6/30/97	8,153.00	0.00	0.00	8,153.00	0.00	8,153.00	0.00	S/L	20.00
133	Transmission & Distribution Mains	6/30/97	21,231.00	0.00	0.00	13,579.12	530.78	14,109.90	7,121.10	S/L	40.00
134	Meters Installed	6/30/97	27,076.00	0.00	0.00	27,076.00	0.00	27,076.00	0.00	S/L	40.00
136	Tools & Shop Equipment	6/30/97	429.00	0.00	0.00	429.00	0.00	429.00	0.00	S/L	15.00
137	Communication Equipment	6/30/97	3,488.00	0.00	0.00	3,488.00	0.00	3,488.00	0.00	S/L	15.00
138	Pumping Equipment - Winston	6/30/98	5,383.80	0.00	0.00	5,383.80	0.00	5,383.80	0.00	S/L	20.00
139	Transmissions & Dist Mains	6/30/98	2,978.70	0.00	0.00	1,750.29	47.66	1,797.95	1,180.75	S/L	62.50
140	Meters & Installations	6/30/98	27,864.00	0.00	0.00	17,124.75	696.60	17,821.35	10,042.65	S/L	40.00
141	Transportation Equipment	6/30/98	10,957.12	0.00	0.00	10,957.12	0.00	10,957.12	0.00	S/L	12.50
142	Pumping Equipment - Phase V	12/31/98	158,000.00	0.00	0.00	158,000.00	0.00	158,000.00	0.00	S/L	20.00
143	Distribution Reserve & Stand	12/31/98	289,498.00	0.00	0.00	171,889.44	6,433.29	178,322.73	111,175.27	S/L	45.00
144	Trans & Dist Mains - Phase V	12/31/98	1,648,090.49	0.00	0.00	954,789.33	26,369.45	981,158.78	666,931.71	S/L	62.50
145	Meters & Installations	6/30/99	18,218.16	0.00	0.00	10,741.03	455.45	11,196.48	7,021.68	S/L	40.00
146	Pumping Equipment	6/30/99	1,729.00	0.00	0.00	1,729.00	0.00	1,729.00	0.00	S/L	20.00
147	Pumping Equipment	6/30/00	1,285.92	0.00	0.00	1,285.92	0.00	1,285.92	0.00	S/L	20.00
148	Meters & Installations	6/30/00	20,142.53	0.00	0.00	11,372.07	503.56	11,875.63	8,266.90	S/L	40.00
151	Meters & Installations	6/30/01	39,632.29	0.00	0.00	21,384.98	990.81	22,375.79	17,256.50	S/L	40.00
156	Meters & Installations	6/30/02	35,605.50	0.00	0.00	18,322.05	890.14	19,212.19	16,393.31	S/L	40.00
158	Air Compressor & 2 Jacks	7/31/02	11,995.00	0.00	0.00	11,995.00	0.00	11,995.00	0.00	S/L	12.50
159	Surface Boring Tool	8/30/02	3,603.00	0.00	0.00	3,603.00	0.00	3,603.00	0.00	S/L	12.50
160	Meters & Installations	6/30/03	5,628.50	0.00	0.00	2,755.57	140.71	2,896.28	2,732.22	S/L	40.00
161	Utility Truck	11/30/03	14,800.00	0.00	0.00	14,800.00	0.00	14,800.00	0.00	S/L	12.50

Book Asset Detail 1/01/23 - 12/31/23

Asset Id	d	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
162		Drive Thru Improvements	12/31/03	10,021.00	0.00		0.00	4,780.95	250.53	5,031.48	4,989.52	S/L	40.00
163		Fencing - Inventory Building	3/31/04	4,380.00	0.00		0.00	4,380.00	0.00	4,380.00	0.00	S/L	40.00
164		Pumping Equipment - Sandhill	12/31/04	1,221.20	0.00		0.00	1,221.20	0.00	1,221.20	0.00	S/L	20.00
165		Radio - Utility Truck	12/31/04	559.00	0.00		0.00	559.00	0.00	559.00	0.00	S/L	12.50
166		Utility Truck Radio, Etc	2/28/05	1,200.00	0.00		0.00	1,200.00	0.00	1,200.00	0.00	S/L	12.50
168		Sandhill Pump	4/09/06	1,960.94	0.00		0.00	1,960.94	0.00	1,960.94	0.00	S/L	20.00
169		Accounts Receivable Software	1/26/07	24,956.00	0.00		0.00	19,548.88	1,109.16	20,658.04	4,297.96	Amort	22.50
173		Tank - Caldwell	7/01/07	592,082.00	0.00		0.00	226,497.77	13,157.38	239,655.15	352,426.85	S/L	45.00
174		Chestnut Stand	7/01/07	388,149.26	0.00		0.00	147,173.25	8,625.54	155,798.79	232,350.47	S/L	45.00
175		Water Meter	7/01/07	698,606.18	0.00		0.00	272,889.83	17,465.15	290,354.98	408,251.20	S/L	40.00
176		Transmission & Distribution Mains	7/01/07	1,000,027.79	0.00		0.00	360,509.95	16,000.44	376,510.39	623,517.40	S/L	62.50
177		Backhoe	8/31/07	77,585.00	0.00		0.00	77,585.00	0.00	77,585.00	0.00	S/L	12.50
178		GPS System	8/31/07	1,238.72	0.00		0.00	1,238.72	0.00	1,238.72	0.00	S/L	7.00
179		Desk/Filing Cabinet	9/28/07	2,288.10	0.00		0.00	2,288.10	0.00	2,288.10	0.00	S/L	22.50
180		Computer for Maintenance Dept	11/29/07	1,025.00	0.00		0.00	1,025.00	0.00	1,025.00	0.00	S/L	22.50
181		Henry White Road Upgrade	1/01/08	19,498.96	0.00		0.00	7,312.05	487.47	7,799.52	11,699.44	S/L	40.00
183		Phase IX Water Main Extension	1/31/08	1,298.65	0.00		0.00	1,298.65	0.00	1,298.65	0.00	S/L	62.50
184		Dynasonics Unit #DTEXP-A1NA-N	2/28/09	5,214.00	0.00		0.00	5,214.00	0.00	5,214.00	0.00	S/L	20.00
185		Pumping Equip-Grundfos Pump	2/28/09	3,822.53	0.00		0.00	3,822.53	0.00	3,822.53	0.00	S/L	20.00
186		Misc Equip-Dedicated Line Detector	4/13/09	3,062.50	0.00		0.00	4,494.00	0.00	3,062.50	0.00	S/L	12.50
187		Misc Equip Inspector 07# PVC	4/13/09	4,494.00	0.00		0.00	4,494.00	0.00	4,494.00	0.00	S/L	12.50
188		Pumping Equip-Grundfos Pump	6/30/09	1,553.65	0.00		0.00	1,553.65	0.00	1,553.65	0.00	S/L	20.00
189		Hargett/Clay City Road Utility Relo	1/01/10	5,884.72	0.00		0.00	2,636.38	94.16	2,730.54	3,154.18	S/L	62.50
190		Acer Computer 15.6" Widescreen L	3/25/10	1,249.74	0.00		0.00	1,249.74	0.00	1,249.74	0.00	S/L	12.50
191		Computer 2.6 GHz 4 Quad Process	4/28/10	1,279.78	0.00		0.00	1,279.78	0.00	1,279.78	0.00	S/L	12.50
192		Lexmark X463 Printer	8/15/10	1,059.99	0.00		0.00	1,059.99	0.00	1,059.99	0.00	S/L	12.50
193		3 High Back Leather Office Chairs	9/15/10	628.38	0.00		0.00	628.38	0.00	628.38	0.00	S/L	22.50
194		Grundfos Multi-stage Pump-south I	9/16/10	3,800.00	0.00		0.00	2,934.41	190.00	3,124.41	675.59	S/L	20.00
195		River Crossing & 250 Linear Feet	8/16/13	20,600.00	0.00		0.00	4,293.38	329.60	4,622.98	15,977.02	S/L	62.50
196		Dry Branch Pumping Station	5/31/16	264,084.00	0.00		0.00	88,028.00	13,204.20	101,232.20	162,851.80	S/L	20.00
197		20 New Tandem Meters	5/31/16	13,000.00	0.00		0.00	5,741.67	325.00	6,066.67	6,933.33	S/L	40.00
198		Install PRV In Place	5/31/16	14,000.00	0.00		0.00	5,805.33	224.00	6,029.33	7,970.67	S/L	62.50
199		Line Installations	5/31/16	108,707.80	0.00		0.00	15,182.86	1,739.32	16,922.18	91,785.62	S/L	62.50
200		Engineering Costs	5/31/16	282,956.96	0.00		0.00	39,519.64	4,527.31	44,046.95	238,910.01	S/L	62.50
201		Accrued Interest On Project	5/31/16	31,430.45	0.00		0.00	4,389.79	502.89	4,892.68	26,537.77	S/L	62.50
202		Misc/Contingency Fees On Project	5/31/16	26,620.29	0.00		0.00	3,717.96	425.92	4,143.88	22,476.41	S/L	62.50
203		Utility Truck	9/28/17	19,399.50	0.00		0.00	13,708.98	1,551.96	15,260.94	4,138.56	S/L	12.50
376		Gatormade Trailer	8/31/19	3,595.00	0.00		0.00	890.20	239.67	1,129.87	2,465.13	S/L	15.00
377		Case Backhoe	9/04/19	46,947.00	0.00		0.00	12,832.18	3,755.76	16,587.94	30,359.06	S/L	12.50
378		2013 Explorer	6/07/19	6,700.00	0.00		0.00	2,389.67	2,925.67	2,925.67	3,774.33	S/L	12.50
379		2012 Ford Escape	6/11/19	7,800.00	0.00		0.00	2,782.00	624.00	3,406.00	4,394.00	S/L	12.50
380		BPS Pump	7/31/19	19,924.31	0.00		0.00	4,174.63	496.22	5,170.85	14,753.46	S/L	20.00
381		New Meters & Installations	9/30/20	18,296.00	0.00		0.00	1,029.15	457.40	1,486.55	16,809.45	S/L	40.00
382		Conference Chairs	6/05/20	432.16	0.00		0.00	49.62	19.21	68.83	363.33	S/L	22.50
383		Laptop (Audi)	12/29/20	829.99	0.00		0.00	132.80	66.40	199.20	630.79	S/L	12.50
384		3 Trucks	6/05/20	15,900.00	0.00		0.00	3,286.00	1,272.00	4,558.00	11,342.00	S/L	12.50
385		Trailer for Lawn Mower	6/11/20	847.99	0.00		0.00	146.04	56.53	202.57	645.42	S/L	15.00
386		Lawn Mower	6/10/20	5,999.00	0.00		0.00	1,239.79	479.92	1,719.71	4,279.29	S/L	12.50
387		HP Laptop	1/04/21	845.28	0.00		0.00	135.24	67.62	202.86	642.42	S/L	12.50

Group: 100 Utility Plant (continued)

Book Asset Detail 1/01/23 - 12/31/23

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
Group: 100 Utility Plant (continued)											
388	Two Monitors Office Depot	8/25/21	585.98	0.00	0.00	62.51	46.88	109.39	476.59	S/L	12.50
389	Two Desktop Computers	8/26/21	1,445.98	0.00	0.00	154.24	115.68	269.92	1,176.06	S/L	12.50
390	Two Monitors Depot	8/26/21	585.98	0.00	0.00	62.51	46.88	109.39	476.59	S/L	12.50
391	Flooring	8/27/21	421.64	0.00	0.00	44.97	33.73	78.70	342.94	S/L	12.50
392	Docking Station	8/27/21	443.08	0.00	0.00	47.27	35.45	82.72	360.36	S/L	12.50
393	2 J5 Docking	9/28/21	296.77	0.00	0.00	29.68	23.74	53.42	243.35	S/L	12.50
394	Swivel Chair	9/28/21	42.38	0.00	0.00	4.24	3.39	7.63	34.75	S/L	12.50
395	Back up Battery	9/28/21	381.56	0.00	0.00	38.15	30.52	68.67	312.89	S/L	12.50
396	Receipt Printer	9/28/21	623.28	0.00	0.00	62.33	49.86	112.19	511.09	S/L	12.50
397	Meter Installation Charges	5/18/21	2,536.74	0.00	0.00	200.83	126.89	327.67	2,209.07	S/L	20.00
398	Meter Installation Charges	7/21/21	2,537.72	0.00	0.00	179.76	126.89	306.65	2,231.07	S/L	20.00
399	Benton Heating Air	3/25/21	4,500.00	0.00	0.00	630.00	360.00	990.00	3,510.00	S/L	12.50
400	Bell Engineering	8/31/23	188,500.00	0.00c	0.00	0.00	1,005.33	1,005.33	187,494.67	S/L	62.50
401	Stoll, Keenon,	8/31/23	9,878.40	0.00c	0.00	0.00	52.68	52.68	9,825.72	S/L	62.50
402	Swartz Pipeline 1	8/31/23	61,878.31	0.00c	0.00	0.00	330.02	330.02	61,548.29	S/L	62.50
403	Swartz Pipeline 2	8/31/23	103,721.69	0.00c	0.00	0.00	553.18	553.18	103,168.51	S/L	62.50
404	Stoll, Keenon, 2	8/31/23	15,133.64	0.00c	0.00	0.00	80.71	80.71	15,052.93	S/L	62.50
405	Meter Installation Charges	8/31/23	342,900.00	0.00c	0.00	0.00	1,828.80	1,828.80	341,071.20	S/L	62.50
406	Swartz Pipeline 3	8/31/23	429,741.00	0.00c	0.00	0.00	2,291.95	2,291.95	427,449.05	S/L	62.50
407	Bell Engineering 2	8/31/23	24,850.00	0.00c	0.00	0.00	132.53	132.53	24,717.47	S/L	62.50
408	Meter Installation Charges	8/31/23	422,190.00	0.00c	0.00	0.00	2,251.68	2,251.68	419,938.32	S/L	62.50
409	Meter Installation Charges	8/31/23	157,712.40	0.00c	0.00	0.00	841.13	841.13	156,871.27	S/L	62.50
410	United Systems - 12/11-12/31	8/31/23	26,539.20	0.00c	0.00	0.00	141.54	141.54	26,397.66	S/L	62.50
411	Bell Engineering - Dec	8/31/23	20,300.00	0.00c	0.00	0.00	108.27	108.27	20,191.73	S/L	62.50
412	BGADD KIA Admin	8/31/23	8,000.00	0.00c	0.00	0.00	42.67	42.67	7,957.33	S/L	62.50
413	United Systems - 12/1-12/11	8/31/23	183,448.80	0.00c	0.00	0.00	978.39	978.39	182,470.41	S/L	62.50
414	Bell Engineering - 12/2/21	8/31/23	41,150.00	0.00c	0.00	0.00	219.47	219.47	40,930.53	S/L	62.50
415	United Systems - Retainage 12/31/2	8/31/23	125,866.00	0.00c	0.00	0.00	671.29	671.29	125,194.71	S/L	62.50
416	PowerEdge Computer	2/18/22	6,342.50	0.00	0.00	422.83	507.40	930.23	5,412.27	S/L	12.50
417	Construction in progress	8/31/23	304,554.00	0.00c	0.00	0.00	1,624.29	1,624.29	302,929.71	S/L	62.50
418	2023 Ford F-150 Crew Cab	9/14/23	52,803.00	0.00c	0.00	0.00	1,408.08	1,408.08	51,394.92	S/L	12.50
419	2023 Ford F-150 Crew Cab	9/14/23	52,803.00	0.00c	0.00	0.00	1,408.08	1,408.08	51,394.92	S/L	12.50
420	2024 Dump Trailer	12/15/23	6,995.00	0.00c	0.00	0.00	38.86	38.86	6,956.14	S/L	15.00
421	Trimble R2 - GPS System Bundle	12/27/23	7,037.47	0.00c	0.00	0.00	0.00	0.00	7,037.47	S/L	12.50
422	Meters	6/30/23	19,912.23	0.00c	0.00	0.00	497.81	497.81	19,414.42	S/L	20.00
423	Transmission & Distribution Mains-	8/31/23	321,257.00	0.00c	0.00	0.00	1,713.37	1,713.37	319,543.63	S/L	62.50
100 Utility Plant			13,108,919.14	0.00c	0.00	6,470,488.02	187,654.91	6,658,142.93	6,450,776.21		
Group: 200 - Cobhill Expansion											
204	6" Ductile Iron Pipe-2725 Ft.	1/15/04	43,447.52	0.00	0.00	19,464.52	695.16	20,159.68	23,287.84	S/L	62.50
205	6" CI Ball & Socket 300 Ft	1/15/04	37,035.84	0.00	0.00	16,592.11	592.57	17,184.68	19,851.16	S/L	62.50
206	6" PVC Pipe - 26850 Ft.	1/15/04	115,569.02	0.00	0.00	51,774.98	1,849.10	53,624.08	61,944.94	S/L	62.50
207	6" PVC 200 C-900 Pipe 52320 Ft.	1/15/04	299,868.25	0.00	0.00	134,341.03	4,797.89	139,138.92	160,729.33	S/L	62.50
208	6" PVC 150 C-900 Pipe 1220 Ft.	4/15/04	5,037.20	0.00	0.00	2,256.68	80.60	2,337.28	2,699.92	S/L	62.50
209	4" PVC 200 Pipe 6630 Ft.	1/15/04	26,500.24	0.00	0.00	11,872.16	424.00	12,296.16	14,200.08	S/L	62.50
210	4" PVC 150 C-900 Pipe 10410 Ft.	1/15/04	38,018.40	0.00	0.00	17,032.23	608.29	17,640.52	20,377.88	S/L	62.50
211	4" PVC 200 C-900 Pipe 8290 Ft.	1/15/04	34,932.00	0.00	0.00	15,649.53	558.91	16,208.44	18,723.56	S/L	62.50

Book Asset Detail 1/01/23 - 12/31/23

Asset Id	d	Property Description	Date In Service	Book Cost	Book Sec	179 Exp	c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
Group: 200 - Cobhill Expansion (continued)														
212		3" PVC 200 Pipe 13685 Ft.	1/15/04	38,805.60	0.00			0.00	17,384.91	620.89	18,005.80	20,799.80	S/L	62.50
213		3" PVC 250 Pipe 2375 Ft.	1/15/04	6,978.80	0.00			0.00	3,126.50	111.66	3,238.16	3,740.64	S/L	62.50
214		3" PVC 250 Pipe 20770 Ft.	1/15/04	76,854.40	0.00			0.00	34,430.77	1,229.67	35,660.44	41,193.96	S/L	62.50
215		3" Ductile Iron Pipe 1670 Ft.	1/15/04	14,649.60	0.00			0.00	6,563.01	234.39	6,797.40	7,852.20	S/L	62.50
216		12" Steel Casing B&J	1/15/04	14,960.00	0.00			0.00	6,702.08	239.36	6,941.44	8,018.56	S/L	62.50
217		8" Steel Casing B&J 367 Ft.	1/15/04	28,500.00	0.00			0.00	12,768.00	456.00	13,224.00	15,276.00	S/L	62.50
218		6" Gate Valve & Box	1/15/04	12,094.65	0.00			0.00	12,094.65	0.00	12,094.65	0.00	S/L	62.50
219		4" Gate Valve & Box	1/15/04	2,989.35	0.00			0.00	2,989.35	0.00	2,989.35	0.00	S/L	62.50
220		3" Gate Valve & Box	1/15/04	3,724.92	0.00			0.00	3,724.92	0.00	3,724.92	0.00	S/L	62.50
221		3" Blowoff Assembly	1/15/04	14,795.84	0.00			0.00	52,617.79	0.00	14,795.84	0.00	S/L	62.50
222		Roadways, ETC.	1/15/04	60,134.60	0.00			0.00	16,022.66	372.62	16,395.28	2,235.78	S/L	50.00
223		6" Flush Hydrant Assembly	1/15/04	18,631.06	0.00			0.00	16,022.66	1,503.37	54,121.16	6,013.44	S/L	40.00
224		Customer Service Tandem System	1/15/04	34,011.74	0.00			0.00	34,011.74	0.00	16,395.28	2,235.78	S/L	62.50
225		Customer Service Tandem Opposite	1/15/04	25,584.35	0.00			0.00	34,011.74	0.00	25,584.35	0.00	S/L	62.50
226		Additional 1" Service Pipe 1000 Ft.	1/15/04	7,453.26	0.00			0.00	3,339.03	119.25	3,458.28	3,994.98	S/L	62.50
227		4" 200 PVC Pipe 28000 Ft.	1/15/04	124,558.70	0.00			0.00	55,802.34	1,992.94	57,795.28	66,763.42	S/L	62.50
228		3" PVC Pipe 11500 Ft.	1/15/04	55,193.00	0.00			0.00	24,726.55	883.09	25,609.64	29,583.36	S/L	62.50
229		Customer Service Same &	1/15/04	3,163.01	0.00			0.00	3,163.01	0.00	3,163.01	0.00	S/L	62.50
230		3" Blowoff Valve	1/15/04	1,849.48	0.00			0.00	1,849.48	0.00	1,849.48	0.00	S/L	62.50
231		4" Gate Valves	1/15/04	1,328.60	0.00			0.00	1,328.60	0.00	1,328.60	0.00	S/L	62.50
232		3" Gate Valves	1/15/04	620.68	0.00			0.00	620.68	0.00	620.68	0.00	S/L	62.50
233		Road Bores W/Steel Casing	1/15/04	2,640.00	0.00			0.00	2,280.96	42.24	2,280.96	359.04	S/L	62.50
234		Crushed Stone	1/15/04	6,391.65	0.00			0.00	6,391.65	0.00	6,391.65	0.00	S/L	40.00
235		4" 51 Ductile Iron Pipe 2960 Ft.	1/15/04	23,788.05	0.00			0.00	10,657.03	380.61	11,037.64	12,750.41	S/L	62.50
236		4" 200 C900 DR14 1900 Ft.	1/15/04	23,360.40	0.00			0.00	10,465.47	373.77	10,839.24	12,521.16	S/L	62.50
237		Cobhill Expansion Additions	1/15/04	14,833.33	0.00			0.00	6,645.27	237.33	6,882.60	7,950.73	S/L	62.50
238		Creek Crossing W/Concrete Cap	1/15/04	5,600.00	0.00			0.00	2,508.80	89.60	2,598.40	3,001.60	S/L	62.50
239		Creek Crossing W/Concrete Cap	1/15/04	11,525.00	0.00			0.00	5,163.28	184.40	5,347.68	6,177.32	S/L	62.50
240		12" PVC C-900 Pipe 850 Ft.	1/31/04	13,591.74	0.00			0.00	6,089.05	217.47	6,306.52	7,285.22	S/L	62.50
241		12" 51 Ductile Iron B&S River 300	1/31/04	63,777.21	0.00			0.00	28,572.20	1,020.44	29,592.64	34,184.57	S/L	62.50
242		6" PVC 200 Pipe 16700 Ft	1/31/04	79,619.64	0.00			0.00	35,669.57	1,273.91	36,943.48	42,676.16	S/L	62.50
243		4" PVC 200 Pipe 31000 Ft	1/31/04	72,339.40	0.00			0.00	32,408.13	1,157.43	33,565.56	38,773.84	S/L	62.50
244		3" PVC 200 Pipe 52200 Ft	1/31/04	180,536.10	0.00			0.00	80,880.14	2,888.58	83,768.72	96,767.38	S/L	62.50
245		12" Steel Casing B&J 290 Ft	1/31/04	7,425.00	0.00			0.00	3,326.48	118.80	3,445.28	3,979.72	S/L	62.50
246		8" Steel Casing B&J	1/31/04	5,500.00	0.00			0.00	5,500.00	0.00	5,500.00	0.00	S/L	62.50
247		8" Steel Casing BJT	1/31/04	3,250.00	0.00			0.00	3,250.00	0.00	3,250.00	0.00	S/L	62.50
248		8" PVC SDR 35 Casing	1/31/04	700.00	0.00			0.00	700.00	0.00	700.00	0.00	S/L	62.50
249		Creek Crossing Concrete Cap	1/31/04	2,240.00	0.00			0.00	2,240.00	0.00	2,240.00	0.00	S/L	62.50
250		Creek Crossing - Crushed Rock	1/31/04	2,075.00	0.00			0.00	2,075.00	0.00	2,075.00	0.00	S/L	62.50
251		12" Gate Valve & Box	1/31/04	1,983.60	0.00			0.00	1,983.60	0.00	1,983.60	0.00	S/L	62.50
252		6" Gate Valve & Box	1/31/04	1,172.25	0.00			0.00	1,172.25	0.00	1,172.25	0.00	S/L	62.50
253		4" Gate Valve & Box	1/31/04	2,325.05	0.00			0.00	2,325.05	0.00	2,325.05	0.00	S/L	62.50
254		3" Gate Valve & Box	1/31/04	2,483.28	0.00			0.00	2,483.28	0.00	2,483.28	0.00	S/L	62.50
255		3" Blowoff Assembly	1/31/04	18,494.80	0.00			0.00	18,494.80	0.00	18,494.80	0.00	S/L	62.50
256		Crushed Rock - Backfill	1/31/04	34,241.85	0.00			0.00	16,264.95	856.05	17,121.00	17,120.85	S/L	40.00
257		Bituminous Paving	1/31/04	9,400.00	0.00			0.00	8,225.00	235.00	8,460.00	940.00	S/L	40.00
258		Concrete Pavement Roads	1/31/04	17,160.00	0.00			0.00	15,015.00	429.00	15,444.00	1,716.00	S/L	40.00
259		6" Flush Hydrant Assembly	1/31/04	9,970.35	0.00			0.00	9,970.35	0.00	9,970.35	0.00	S/L	50.00
260		Meters & Installations	1/31/04	9,703.52	0.00			0.00	8,490.65	242.59	8,733.24	970.28	S/L	40.00

Asset Id	Property Description	Date In Service	Book Cost	Book Sec	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
Group: 200 - Cobhill Expansion (continued)											
261	Customer Service Tandem Same	1/31/04	17,649.52	0.00	0.00	7,907.01	282.39	8,189.40	9,460.12	S/L	62.50
262	Customer Service Tandem	1/31/04	13,955.10	0.00	0.00	6,251.92	223.28	6,475.20	7,479.90	S/L	62.50
263	Additional 1" Service Pipe 1000 Ft.	1/31/04	4,336.55	0.00	0.00	1,942.70	69.38	2,012.08	2,324.47	S/L	62.50
264	Telemetry System	1/31/04	45,240.00	0.00	0.00	21,489.00	1,131.00	22,620.00	22,620.00	S/L	40.00
265	Cobhill Extension Additions	1/31/04	28,500.00	0.00	0.00	12,768.00	456.00	13,224.00	15,276.00	S/L	62.50
266	3" PVC 200 Pipe 11329 Ft	1/31/04	32,572.41	0.00	0.00	14,592.44	521.16	15,113.60	17,458.81	S/L	62.50
267	Creek Crossing Concrete Cap	1/31/04	4,900.00	0.00	0.00	4,900.00	0.00	4,900.00	0.00	S/L	62.50
268	Creek Crossing Crushed Rock	1/31/04	2,914.74	0.00	0.00	2,914.74	0.00	2,914.74	0.00	S/L	40.00
269	6" C900 PVC Pipe 3170 Ft	1/31/04	19,244.40	0.00	0.00	8,621.49	307.91	8,929.40	10,315.00	S/L	62.50
270	6" SDR 21 PVC Pipe 39520 Ft	1/31/04	191,345.70	0.00	0.00	85,722.83	3,061.53	88,784.36	102,561.34	S/L	62.50
271	4" SDR 21 PVC Pipe 6430 Ft	1/31/04	22,177.60	0.00	0.00	9,935.56	354.84	10,290.40	11,887.20	S/L	62.50
272	3" SDR 21 PVC Pipe 11960 Ft	1/31/04	37,543.80	0.00	0.00	16,819.70	600.70	17,420.40	20,123.40	S/L	62.50
273	6" Gate Valve & Box	1/31/04	4,689.00	0.00	0.00	4,689.00	0.00	4,689.00	0.00	S/L	62.50
274	4" Gate Valve & Box	1/31/04	1,884.20	0.00	0.00	1,884.20	0.00	1,884.20	0.00	S/L	62.50
275	8" Bore & Cover Pipe	1/31/04	3,350.00	0.00	0.00	3,350.00	0.00	3,350.00	0.00	S/L	62.50
276	12" Bore & Cover Pipe	1/31/04	9,405.00	0.00	0.00	9,405.00	0.00	9,405.00	0.00	S/L	62.50
277	3" Blowoff Assembly	1/31/04	5,548.44	0.00	0.00	5,548.44	0.00	5,548.44	0.00	S/L	50.00
278	Crushed Rock Backfill	1/31/04	18,088.00	0.00	0.00	8,103.43	289.41	8,392.84	9,695.16	S/L	62.50
279	10" Steel Cover Pipe	1/31/04	5,640.00	0.00	0.00	2,526.72	90.24	2,616.96	3,023.04	S/L	62.50
280	Customer Service - Opposite Side	1/31/04	19,537.14	0.00	0.00	8,752.65	312.59	9,065.24	10,471.90	S/L	62.50
281	Customer Service Same Side	1/31/04	2,430.16	0.00	0.00	1,088.64	38.88	1,127.52	1,302.64	S/L	62.50
282	Additional 1" Service Line	1/31/04	5,054.59	0.00	0.00	2,264.37	80.87	2,345.24	2,709.35	S/L	62.50
283	Telemetry System Upgrade	1/31/04	55,747.27	0.00	0.00	26,479.92	1,393.68	27,873.60	27,873.60	S/L	40.00
284	8" 200 PVC Pipe 4349 Ft	1/31/04	30,858.00	0.00	0.00	13,824.39	493.73	14,318.12	16,539.88	S/L	62.50
285	100,000 Gallon Water Storage Tank	1/31/04	131,000.00	0.00	0.00	61,133.33	2,911.11	64,044.44	66,955.56	S/L	45.00
286	PRV Valves	1/31/04	17,120.00	0.00	0.00	17,120.00	0.00	17,120.00	0.00	S/L	62.50
287	3" SDR 21 PVC Pipe 3200 Ft	1/31/04	14,647.00	0.00	0.00	6,561.93	234.35	6,796.28	7,850.72	S/L	62.50
288	3" Gate Valve	1/31/04	4,865.08	0.00	0.00	4,865.08	0.00	4,865.08	0.00	S/L	62.50
289	12" PVC C900 DR 19 Pipe 4800 Ft	1/31/04	121,118.55	0.00	0.00	54,261.06	1,937.90	56,198.96	64,919.59	S/L	62.50
290	18" B&J Steel Casing	1/31/04	23,700.00	0.00	0.00	10,617.60	379.20	10,996.80	12,703.20	S/L	62.50
291	River Pump Station	1/31/04	66,274.00	0.00	0.00	62,960.30	3,313.70	66,274.00	0.00	S/L	20.00
292	Peatridge Pump Station	1/31/04	64,586.30	0.00	0.00	61,357.08	3,229.22	64,586.30	0.00	S/L	20.00
293	14" Bore & Jack Cased	1/31/04	30,060.00	0.00	0.00	30,060.00	0.00	30,060.00	0.00	S/L	62.50
294	8" Gate Valve Box	1/31/04	2,472.26	0.00	0.00	2,472.26	0.00	2,472.26	0.00	S/L	62.50
295	Meters & Installations	1/31/04	11,165.78	0.00	0.00	5,303.66	279.14	5,582.80	5,582.98	S/L	40.00
296	12" B&S River Crossing Pipe	1/31/04	19,370.75	0.00	0.00	8,678.11	309.93	8,988.04	10,382.71	S/L	62.50
297	Cobhill Extension Additions	1/31/04	13,318.21	0.00	0.00	5,966.63	213.09	6,179.72	7,138.49	S/L	62.50
298	Cobhill Water Tank Installation	1/31/04	210,838.00	0.00	0.00	98,391.07	4,685.29	103,076.36	107,761.64	S/L	45.00
299	Attorney Fees	1/31/04	21,565.13	0.00	0.00	10,063.77	479.23	10,543.00	11,022.13	S/L	45.00
300	Engineering Design & Inspection	1/31/04	423,697.81	0.00	0.00	197,725.73	9,415.51	207,141.24	216,556.57	S/L	45.00
301	Land Rights/Easements	1/31/04	15,542.52	0.00	0.00	0.00	0.00	0.00	15,542.52	Land	7.00
302	Capitalized Interest	1/31/04	70,000.00	0.00	0.00	32,666.68	1,555.56	34,222.24	35,777.76	S/L	45.00
303	Cobhill Extension Additions	1/31/04	168,364.17	0.00	0.00	78,569.89	3,741.43	82,311.32	86,052.85	S/L	45.00
200 - Cobhill Expansion											
			3,785,734.51	0.00c	0.00	1,962,391.55	69,509.23	2,031,900.78	1,753,833.73		
Group: 300 - Wisemantown Road											
304	13600 8" Class 250 17 PVC Pipe	5/31/16	279,743.62	0.00	0.00	39,070.86	4,475.90	43,546.76	236,196.86	S/L	62.50

Book Asset Detail 1/01/23 - 12/31/23

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 300 - Wisemantown Road (continued)											
305	8" Class 200 DR 9 Poly Pipe	5/31/16	21,400.00	0.00	0.00	2,988.87	342.40	3,331.27	18,068.73	S/L	62.50
306	6" 17 PVC Pipe 4419.50 Ft	5/31/16	77,783.20	0.00	0.00	10,863.72	1,244.53	12,108.25	65,674.95	S/L	62.50
307	3" 17 PVC Pipe 30Ft	5/31/16	345.00	0.00	0.00	48.20	5.52	53.72	291.28	S/L	62.50
308	Seated Gate Valve W/Concrete	5/31/16	28,125.00	0.00	0.00	3,928.14	450.00	4,378.14	23,746.86	S/L	62.50
309	5.2" Seated Gate Valves and Boxes	5/31/16	3,150.00	0.00	0.00	1,306.20	50.40	1,356.60	1,793.40	S/L	62.50
310	Meter Setting 97 Meters	5/31/16	84,390.00	0.00	0.00	37,272.25	2,109.75	39,382.00	45,008.00	S/L	40.00
311	4373 Ft Service Pipe W/Cover Pipe	5/31/16	46,791.10	0.00	0.00	6,535.17	748.66	7,283.83	39,507.27	S/L	62.50
312	2.8"x6" Ductile Iron Tapping Sleeve	5/31/16	4,754.00	0.00	0.00	663.96	76.06	740.02	4,013.98	S/L	62.50
313	Line Installations	5/31/16	61,470.00	0.00	0.00	8,585.31	983.52	9,568.83	51,901.17	S/L	62.50
314	12 Hydrant Assembly	5/31/16	54,492.00	0.00	0.00	13,259.72	1,089.84	14,349.56	40,142.44	S/L	50.00
315	Crushed Rock	5/31/16	4,013.43	0.00	0.00	668.93	100.34	769.27	3,244.16	S/L	40.00
316	2" Bituminous Surface	5/31/16	10,867.50	0.00	0.00	4,799.82	271.69	5,071.51	5,795.99	S/L	40.00
317	4" Concrete Surface	5/31/16	5,375.00	0.00	0.00	2,373.97	134.38	2,508.35	2,866.65	S/L	40.00
300 - Wisemantown Road			682,699.85	0.00c	0.00	132,365.12	12,082.99	144,448.11	538,251.74		

Group: 350 - Crooked Creek Loop											
318	3" 17 PVC Pipe 2327 Ft	5/31/16	26,481.26	0.00	0.00	3,698.54	423.70	4,122.24	22,359.02	S/L	62.50
319	Meter & Hydrant Assembly	5/31/16	10,730.60	0.00	0.00	4,578.38	214.61	4,792.99	5,937.61	S/L	50.00
350 - Crooked Creek Loop			37,211.86	0.00c	0.00	8,276.92	638.31	8,915.23	28,296.63		

Group: 400 - Dark Hollow Road											
320	4" 17 PVC Pipe 4311 Ft	5/31/16	51,732.00	0.00	0.00	7,225.23	827.71	8,052.94	43,679.06	S/L	62.50
321	3" 17 PVC Pipe 117 Ft	5/31/16	1,561.95	0.00	0.00	218.15	24.99	243.14	1,318.81	S/L	62.50
322	Meter Settings	5/31/16	3,978.00	0.00	0.00	1,756.95	99.45	1,856.40	2,121.60	S/L	40.00
323	Service Pipe With PE Cover Pipe	5/31/16	10,346.90	0.00	0.00	1,445.11	165.55	1,610.66	8,736.24	S/L	62.50
324	10 Seat Gate Valves & Boxes	5/31/16	7,600.00	0.00	0.00	1,061.47	121.60	1,183.07	6,416.93	S/L	62.50
325	2 Blow Off Hydrant Assembly	5/31/16	3,042.00	0.00	0.00	1,297.92	60.84	1,358.76	1,683.24	S/L	50.00
326	2.3x3 Ductile Iron Tapping Sleeve	5/31/16	2,328.00	0.00	0.00	965.35	37.25	1,002.60	1,325.40	S/L	62.50
327	Bituminous Surface Replacement	5/31/16	5,197.50	0.00	0.00	2,295.57	129.94	2,425.51	2,771.99	S/L	40.00
328	4" Concrete Surface Replacement	5/31/16	2,800.00	0.00	0.00	1,236.67	70.00	1,306.67	1,493.33	S/L	40.00
329	Meter Installation Charges	5/31/16	36,300.30	0.00	0.00	16,032.64	907.51	16,940.15	19,360.15	S/L	40.00
400 - Dark Hollow Road			124,886.65	0.00c	0.00	33,535.06	2,444.84	35,979.90	88,906.75		

Group: 450 - Red Lick Road											
330	6" 17 PVC Pipe 7722 Ft	5/31/16	110,192.94	0.00	0.00	15,390.28	1,763.09	17,153.37	93,039.57	S/L	62.50
331	2 Hydrant Assembly	5/31/16	9,076.00	0.00	0.00	3,872.43	181.52	4,053.95	5,022.05	S/L	50.00
332	Line Installations	5/31/16	11,610.40	0.00	0.00	1,621.60	185.77	1,807.37	9,803.03	S/L	62.50
450 - Red Lick Road			130,879.34	0.00c	0.00	20,884.31	2,130.38	23,014.69	107,864.65		

Group: 500 - Dug Hill Road											
333	4" 17 PVC Pipe 2460 Ft	5/31/16	29,520.00	0.00	0.00	4,122.96	472.32	4,595.28	24,924.72	S/L	62.50
334	6.4" Mechanical Gate Valves	5/31/16	4,680.00	0.00	0.00	653.64	74.88	728.52	3,951.48	S/L	62.50

Book Asset Detail 1/01/23 - 12/31/23

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: 500 - Dug Hill Road (continued)											
335	Line and Meter Installations	5/31/16	6,751.50	0.00	0.00	1,125.27	168.79	1,294.06	5,457.44	S/L	40.00
336	2 Blowoff Hydrants Assembly	5/31/16	3,844.00	0.00	0.00	1,640.11	76.88	1,716.99	2,127.01	S/L	50.00
337	Water Boosting Pump Station	5/31/16	243,000.00	0.00	0.00	81,000.00	12,150.00	93,150.00	149,850.00	S/L	20.00
			287,795.50	0.00c	0.00	88,541.98	12,942.87	101,484.85	186,310.65		

Group: 550 - V.C. Whitt Road											
338	3" 17 PVC Pipe 540 Ft	5/31/16	8,942.40	0.00	0.00	1,248.96	143.08	1,392.04	7,550.36	S/L	62.50
339	Meter Setting	5/31/16	5,850.00	0.00	0.00	2,583.75	146.25	2,730.00	3,120.00	S/L	40.00
340	1 Blowoff Flushing Hydrant	5/31/16	2,575.00	0.00	0.00	1,098.67	51.50	1,150.17	1,424.83	S/L	50.00
341	1 6"x3" Tapping Sleeve	5/31/16	2,600.00	0.00	0.00	1,078.13	41.60	1,119.73	1,480.27	S/L	62.50
342	Line Installations	5/31/16	1,706.04	0.00	0.00	707.44	27.30	734.74	971.30	S/L	62.50
			21,673.44	0.00c	0.00	6,716.95	409.73	7,126.68	14,546.76		

Group: 600 - Edwards Lane											
343	3" 17 PVC Pipe 818.60 Ft	5/31/16	9,348.41	0.00	0.00	1,305.65	149.57	1,455.22	7,893.19	S/L	62.50
344	1 Blowoff Flushing Hydrant	5/31/16	1,781.00	0.00	0.00	759.89	35.62	795.51	985.49	S/L	50.00
345	Line Installations	5/31/16	941.80	0.00	0.00	390.54	15.07	405.61	536.19	S/L	62.50
			12,071.21	0.00c	0.00	2,456.08	200.26	2,656.34	9,414.87		

Group: 700 - Cedar Grove											
346	6" 17 PVC Pipe 5037 Ft	5/31/16	73,792.05	0.00	0.00	10,306.28	1,180.67	11,486.95	62,305.10	S/L	62.50
347	52 Meter Installation Charges	5/31/16	40,669.00	0.00	0.00	17,962.16	1,016.73	18,978.89	21,690.11	S/L	40.00
348	Service Pipe W/Cover Pipe 2173 Ft	5/31/16	23,251.10	0.00	0.00	3,247.42	372.02	3,619.44	19,631.66	S/L	62.50
349	5 6" Mechanical Seated Gate Valve:	5/31/16	4,475.00	0.00	0.00	1,855.63	71.60	1,927.23	2,547.77	S/L	62.50
350	Line Installations	5/31/16	21,459.98	0.00	0.00	2,997.25	343.36	3,340.61	18,119.37	S/L	62.50
351	7 Hydrant Assembly & Installation	5/31/16	34,696.00	0.00	0.00	14,803.63	693.92	15,497.55	19,198.45	S/L	50.00
352	2 8"x6" Ductile Iron Tapping Sleeve	5/31/16	4,754.00	0.00	0.00	1,971.31	76.06	2,047.37	2,706.63	S/L	62.50
353	7 6x6 Ductile Iron Tapping Sleeves	5/31/16	15,316.00	0.00	0.00	6,351.05	245.06	6,596.11	8,719.89	S/L	62.50
354	Bituminous Surface Replacement	5/31/16	11,984.67	0.00	0.00	5,293.25	299.62	5,592.87	6,391.80	S/L	40.00
355	Concrete Driveway Replacement	5/31/16	9,150.00	0.00	0.00	4,041.25	228.75	4,270.00	4,880.00	S/L	40.00
356	6" PVC Pipe 540 Ft	5/31/16	7,911.00	0.00	0.00	1,104.93	126.58	1,231.51	6,679.49	S/L	62.50
357	Line Installation Charges	5/31/16	4,182.56	0.00	0.00	584.15	66.92	651.07	3,531.49	S/L	62.50
			251,641.36	0.00c	0.00	70,518.31	4,721.29	75,239.60	176,401.76		

Group: 800 - Stacy Lane Loop											
358	6" 17 PVC Pipe 2852.7 Ft	5/31/16	41,078.88	0.00	0.00	5,737.34	657.26	6,394.60	34,684.28	S/L	62.50
359	3" 17 PVC Pipe 320 Ft	5/31/16	3,728.00	0.00	0.00	520.68	59.65	580.33	3,147.67	S/L	62.50
360	2 Gate Valves	5/31/16	1,400.00	0.00	0.00	580.53	22.40	602.93	797.07	S/L	62.50
361	Hydrant Assembly	5/31/16	9,076.00	0.00	0.00	3,872.43	181.52	4,053.95	5,022.05	S/L	50.00
362	1 Blowoff Hydrant Assembly	5/31/16	1,875.00	0.00	0.00	800.00	37.50	837.50	1,037.50	S/L	50.00
363	2 6"x6" Ductile Iron Tapping Sleeve	5/31/16	4,410.00	0.00	0.00	1,828.68	70.56	1,899.24	2,510.76	S/L	62.50
364	Line Installation Charges	5/31/16	6,333.70	0.00	0.00	884.60	101.34	985.94	5,347.76	S/L	62.50

Book Asset Detail 1/01/23 - 12/31/23

Asset Id	Property Description	Date In Service	Book Cost	Book Sec Exp	Book Salv Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
Group: 800 - Stacy Lane Loop (continued)											
800 - Stacy Lane Loop			<u>67,901.58</u>	<u>0.00c</u>	<u>0.00</u>	<u>14,224.26</u>	<u>1,130.23</u>	<u>15,354.49</u>	<u>52,547.09</u>		
365	8" Polyethylene Pipe 240 Ft	5/31/16	8,688.00	0.00	0.00	1,213.43	139.01	1,352.44	7,335.56	S/L	62.50
366	6" 17 PVC Pipe 4649 Ft	5/31/16	81,032.07	0.00	0.00	11,317.46	1,296.51	12,613.97	68,418.10	S/L	62.50
367	3" 17 PVC Pipe 418.50 Ft	5/31/16	6,905.25	0.00	0.00	964.42	110.48	1,074.90	5,830.35	S/L	62.50
368	Polyethylene Service Pipe W/Cover	5/31/16	2,546.60	0.00	0.00	355.70	40.75	396.45	2,150.15	S/L	62.50
369	6" Mechanical Resilient Seated	5/31/16	5,370.00	0.00	0.00	2,226.76	85.92	2,312.68	3,057.32	S/L	62.50
370	2.3" Mechanical Seated Gate	5/31/16	1,462.00	0.00	0.00	606.24	23.39	629.63	832.37	S/L	62.50
371	14" Cover Pipe & Boring	5/31/16	33,910.00	0.00	0.00	4,736.10	542.56	5,278.66	28,631.34	S/L	62.50
372	4 Hydrant Assembly	5/31/16	18,152.00	0.00	0.00	7,744.85	363.04	8,107.89	10,044.11	S/L	50.00
373	2.6"x6" Tapping Sleeve	5/31/16	4,374.00	0.00	0.00	1,813.74	69.98	1,883.72	2,490.28	S/L	62.50
374	2 Test Meter Assembly	5/31/16	2,416.00	0.00	0.00	1,067.07	60.40	1,127.47	1,288.53	S/L	40.00
375	Meter Installations	5/31/16	6,645.20	0.00	0.00	2,934.96	166.13	3,101.09	3,544.11	S/L	40.00
900 - Pea Ridge to KY 53			<u>171,501.12</u>	<u>0.00c</u>	<u>0.00</u>	<u>34,980.73</u>	<u>2,898.17</u>	<u>37,878.90</u>	<u>133,622.22</u>		
Grand Total			<u>18,682,915.56</u>	<u>0.00c</u>	<u>0.00</u>	<u>8,845,379.29</u>	<u>296,763.21</u>	<u>9,142,142.50</u>	<u>9,540,773.06</u>		

Attachment 3-1b

Estill County Water District
Phase 11 Project

Asset Number	Amount	In-Service Date	Useful Life	Depreciation 2023	Depreciation 2024 (Full Yr)
400	\$ 188,500.00	8/31/2023	62.5	\$ 1,005.33	\$ 3,016.00
401	\$ 9,878.40	8/31/2023	62.5	\$ 52.68	\$ 158.05
402	\$ 61,878.31	8/31/2023	62.5	\$ 330.02	\$ 990.05
403	\$ 103,721.69	8/31/2023	62.5	\$ 553.18	\$ 1,659.55
404	\$ 15,133.64	8/31/2023	62.5	\$ 80.71	\$ 242.14
405	\$ 342,900.00	8/31/2023	62.5	\$ 1,828.80	\$ 5,486.40
406	\$ 429,741.00	8/31/2023	62.5	\$ 2,291.95	\$ 6,875.86
407	\$ 24,850.00	8/31/2023	62.5	\$ 132.53	\$ 397.60
408	\$ 422,190.00	8/31/2023	62.5	\$ 2,251.68	\$ 6,755.04
409	\$ 157,712.40	8/31/2023	62.5	\$ 841.13	\$ 2,523.40
410	\$ 26,539.20	8/31/2023	62.5	\$ 141.54	\$ 424.63
411	\$ 20,300.00	8/31/2023	62.5	\$ 108.27	\$ 324.80
412	\$ 8,000.00	8/31/2023	62.5	\$ 42.67	\$ 128.00
413	\$ 183,448.80	8/31/2023	62.5	\$ 978.39	\$ 2,935.18
414	\$ 41,150.00	8/31/2023	62.5	\$ 219.47	\$ 658.40
415	\$ 125,866.00	8/31/2023	62.5	\$ 671.29	\$ 2,013.86
417	\$ 304,554.00	8/31/2023	62.5	\$ 1,624.29	\$ 4,872.86
422	\$ 19,912.23	6/30/2023	20.0	\$ 497.81	\$ 995.61
423	\$ 321,257.00	8/31/2023	62.5	\$ 1,713.37	\$ 5,140.11
	<u>\$ 2,807,532.67</u>			<u>\$ 15,365.11</u>	<u>\$ 45,597.54</u>

Attachment 3-1c

Description	Cost	Depreciation 2023	Depreciation 2024 (Full Yr)
Application Depreciation	\$18,222,107.86	\$279,693.44	\$279,693.44
Phase 11 Additions	\$ 2,807,532.67	\$ 15,365.11	\$ 45,597.54
2023 Ford F-150 Crew Cab	\$ 52,803.00	\$ 1,408.08	\$ 4,224.24
2023 Ford F-150 Crew Cab	\$ 52,803.00	\$ 1,408.08	\$ 4,224.24
2024 Dump Trailer	\$ 6,995.00	\$ 38.36	\$ 466.33
Trimble R2 – GPS System Bundle	\$ 7,037.47	\$ 0.00	\$ 562.96
Subtotal:	\$21,149,279.00	\$297,913.07	\$334,768.75
Minus: 2022 Construction in Progress	(2,466,363.44)		
Total	\$18,682,915.60	\$297,913.07	\$334,768.75