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APPLICATION FOR RATE ADJUSTMENT
BEFORE THE PUBLIC SERVICE COMMISSION

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

Muhlenberg County Water District #3

(Name of Utility)

4815 Main St

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

Bremen, KY 42325

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

270-525-6333

(Telephone Number)

BASIC INFORMATION

NAME, TITLE, ADDRESS, TELEPHONE NUMBER and E-MAIL ADDRESS of the person to whom correspondence or communications concerning this application should be directed:

Ben Tooley

(Name)

4815 Main St

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

Bremen, KY 41325

(Address - City, State, Zip)

270-525-6333

(Telephone Number)

ben@muhlenbergwater.com

(Email Address)

(For each statement below, the Applicant should check either "YES", "NO", or "NOT APPLICABLE" (N/A))

- | | YES | NO | N/A |
|---|-------------------------------------|-------------------------------------|--------------------------|
| 1. a. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Applicant operates two or more divisions that provide different types of utility service. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue from the division for which a rate adjustment is sought. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. a. Applicant has filed an annual report with the Public Service Commission for the past year. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Applicant has filed an annual report with the Public Service Commission for the two previous years. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Applicant's records are kept separate from other commonly-owned enterprises. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

YES NO N/A

4. a. Applicant is a corporation that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- b. Applicant is a limited liability company that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- c. Applicant is a limited partnership that is organized under the laws of the state of _____, is authorized to operate in, and is in good standing in the state of Kentucky.
- d. Applicant is a sole proprietorship or partnership.
- e. Applicant is a water district organized pursuant to KRS Chapter 74.
- f. Applicant is a water association organized pursuant to KRS Chapter 273.
5. a. A paper copy of this application has been mailed to Office of Rate Intervention, Office of Attorney General, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601-8204.
- b. An electronic copy of this application has been electronically mailed to Office of Rate Intervention, Office of Attorney General at rateintervention@ag.ky.gov.
6. a. Applicant has 20 or fewer customers and has mailed written notice of the proposed rate adjustment to each of its customers no later than the date this application was filed with the Public Service Commission. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
- b. Applicant has more than 20 customers and has included written notice of the proposed rate adjustment with customer bills that were mailed by the date on which the application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
- c. Applicant has more than 20 customers and has made arrangements to publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in its service area, the first publication having been made by the date on which this Application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
7. Applicant requires a rate adjustment for the reasons set forth in the attachment entitled "Reasons for Application." **(Attach completed "Reasons for Application" Attachment.)**

YES NO N/A

8. Applicant proposes to charge the rates that are set forth in the attachment entitled "Current and Proposed Rates." **(Attach completed "Current and Proposed Rates" Attachment.)**
9. Applicant proposes to use its annual report for the immediate past year as the test period to determine the reasonableness of its proposed rates. This annual report is for the 12 months ending December 31, 2022.
10. Applicant has reason to believe that some of the revenue and expense items set forth in its most recent annual report have or will change and proposes to adjust the test period amount of these items to reflect these changes. A statement of the test period amount, expected changes, and reasons for each expected change is set forth in the attachment "Statement of Adjusted Operations." **(Attach a completed copy of appropriate "Statement of Adjusted Operations" Attachment and any invoices, letters, contracts, receipts or other documents that support the expected change in costs.)**
11. Based upon test period operations, and considering any known and measurable adjustments, Applicant requires additional revenues of \$ 258,478 and total revenues from service rates of \$ 1,586,410. The manner in which these amounts were calculated is set forth in "Revenue Requirement Calculation" Attachment. **(Attach a completed "Revenue Requirement Calculation" Attachment.)**
12. As of the **date of the filing of this application**, Applicant had 2,069 customers.
13. A billing analysis of Applicant's current and proposed rates is attached to this application. **(Attach a completed "Billing Analysis" Attachment.)**
14. Applicant's depreciation schedule of utility plant in service is attached. **(Attach a schedule that shows per account group: the asset's original cost, accumulated depreciation balance as of the end of the test period, the useful lives assigned to each asset and resulting depreciation expense.)**
15. a. Applicant has outstanding evidences of indebtedness, such as mortgage agreements, promissory notes, or bonds.
- b. Applicant has attached to this application a copy of each outstanding evidence of indebtedness (e.g., mortgage agreement, promissory note, bond resolution).
- c. Applicant has attached an amortization schedule for each outstanding evidence of indebtedness.

YES NO N/A

- 16. a. Applicant is not required to file state and federal tax returns.
- b. Applicant is required to file state and federal tax returns.
- c. Applicant's most recent state and federal tax returns are attached to this Application.
(Attach a copy of returns.)
- 17. Approximately 0 (Insert dollar amount or percentage of total utility plant) of Applicant's total utility plant was recovered through the sale of real estate lots or other contributions.
- 18. Applicant has attached a completed Statement of Disclosure of Related Party Transactions for each person who 807 KAR 5:076, §4(h) requires to complete such form.

By submitting this application, the Applicant consents to the procedures set forth in 807 KAR 5:076 and waives any right to place its proposed rates into effect earlier than six months from the date on which the application is accepted by the Public Service Commission for filing.

I am authorized by the Applicant to sign and file this application on the Applicant's behalf, have read and completed this application, and to the best of my knowledge all the information contained in this application and its attachments is true and correct.

Signed Ben Tooley
 Officer of the Company/Authorized Representative

Title General Manager

Date 12/12/23

COMMONWEALTH OF KENTUCKY
 COUNTY OF Muhlenberg

Before me appeared Ben Tooley, who after being duly sworn, stated that he/she had read and completed this application, that he/she is authorized to sign and file this application on behalf of the Applicant, and that to the best of his/her knowledge all the information contained in this application and its attachments is true and correct.

Mary Ellen Reed
 Notary Public

My commission expires: 10-14-25
 ID# KymP36720

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

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

MUHLENBERG COUNTY WATER DISTRICT #3 CUSTOMER NOTICE

Notice is hereby given that the Muhlenberg County Water District #3 expects to file an application with the Kentucky Public Service Commission on or about November 14, 2023, seeking approval of a proposed adjustment to its water rates. The proposed rates shall not become effective until the Public Service Commission has issued an order approving these rates.

CURRENT AND PROPOSED MONTHLY RATES Muhlenberg County Water District #3									
<u>CURRENT RATE SCHEDULE</u>			<u>PROPOSED RATE SCHEDULE</u>			<u>DIFFERENCE</u> <u>PERCENT</u>			
<u>RESIDENTIAL METERS</u>									
First	2,000 gallons	\$ 25.39	Minimum Bill	First	2,000 gallons	\$ 30.33	Minimum Bill	\$ 4.94	19.46%
Next	8,000 gallons	8.38	per 1,000 gallons	Next	8,000 gallons	10.01	per 1,000 gallons	\$ 1.63	19.45%
Next	10,000 gallons	8.01	per 1,000 gallons	Next	10,000 gallons	9.57	per 1,000 gallons	\$ 1.56	19.48%
Next	30,000 gallons	7.54	per 1,000 gallons	Next	30,000 gallons	9.01	per 1,000 gallons	\$ 1.47	19.50%
Over	50,000 gallons	7.19	per 1,000 gallons	Over	50,000 gallons	8.59	per 1,000 gallons	\$ 1.40	19.47%
<u>COMMERCIAL METERS</u>									
First	2,000 gallons	\$ 25.39	Minimum Bill	First	2,000 gallons	\$ 30.33	Minimum Bill	\$ 4.94	19.46%
Next	8,000 gallons	8.38	per 1,000 gallons	Next	8,000 gallons	10.01	per 1,000 gallons	\$ 1.63	19.45%
Next	10,000 gallons	8.01	per 1,000 gallons	Next	10,000 gallons	9.57	per 1,000 gallons	\$ 1.56	19.48%
Next	30,000 gallons	7.54	per 1,000 gallons	Next	30,000 gallons	9.01	per 1,000 gallons	\$ 1.47	19.50%
Over	50,000 gallons	7.19	per 1,000 gallons	Over	50,000 gallons	8.59	per 1,000 gallons	\$ 1.40	19.47%
<u>WHOLESALE</u>									
First	300,000 gallons	\$1,344.00	Minimum Bill	First	300,000 gallons	\$ 1,605.54	Minimum Bill	\$ 261.54	19.46%
Over	300,000 gallons	4.48	per 1,000 gallons	Over	300,000 gallons	5.35	per 1,000 gallons	\$ 0.87	19.42%

** \$1.10 Water Loss Reduction Surcharge for all Customers

If the Public Service Commission approves the proposed water rates, then the monthly water bill for a customer using an average of 4,000 gallons per month will increase from \$25.39 to \$31.43. This is an increase of \$6.04 or 23.80%.

The rates contained in this notice are the rates proposed by Muhlenberg County Water District #3. However, the Public Service Commission may order rates to be charged that differ from these proposed rates. Such action may result in rates for consumers other than the rates shown in this notice.

Muhlenberg County Water District #3 has available for inspection at its office the application which it submitted to the Public Service Commission. A person may examine this application at the District's office located at 4815 Main St, Bremen, KY 42325. You may contact the office at 270-525-6333.

A person may also examine the application at the Public Service Commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, 40601, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the Public Service Commission's website at <http://psc.ky.gov>. Comments regarding the application may be submitted to the Public Service Commission through its website or by mail to Public Service Commission, PO Box 615, Frankfort, Kentucky, 40602. You may contact the Public Service Commission at 502-564-3940.

A person may submit a timely written request for intervention to the Public Service Commission, PO Box 615, Frankfort, KY, 40602, establishing the grounds for the request including the status and interest of the party. If the Public Service Commission does not receive a written request for intervention within thirty (30) days of the initial publication of this notice, the Public Service Commission may take final action on the application.

REASONS FOR APPLICATION

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

Muhlenberg County Water District #3 is requesting a 19.46 percent rate increase for its water customers. The rate increase will generate an approximate total of \$258,478 in additional annual revenue. The District requires the increase for the following reasons:

1. To restore the District to a sound financial condition; and
2. To enable the District to enhance its financial capacity so it can continue to operate its system in compliance with the federal Safe Drinking Water Act, as amended in 1996, and KRS Chapter 151.

In addition, Muhlenberg County Water District #3 requests a \$1.10 per customer water loss surcharge to be used to fund water loss mitigation efforts.

Table A
CURRENT AND PROPOSED MONTHLY RATES
Muhlenberg County Water District #3

<u>CURRENT RATE SCHEDULE</u>				<u>PROPOSED RATE SCHEDULE</u>				<u>DIFFERENCE PERCENT</u>			
<u>RESIDENTIAL METERS</u>				<u>RESIDENTIAL METERS</u>							
First	2,000	gallons	\$ 25.39	Minimum Bill	First	2,000	gallons	\$ 30.33	Minimum Bill	\$ 4.94	19.46%
Next	8,000	gallons	8.38	per 1,000 gallons	Next	8,000	gallons	10.01	per 1,000 gallons	\$ 1.63	19.45%
Next	10,000	gallons	8.01	per 1,000 gallons	Next	10,000	gallons	9.57	per 1,000 gallons	\$ 1.56	19.48%
Next	30,000	gallons	7.54	per 1,000 gallons	Next	30,000	gallons	9.01	per 1,000 gallons	\$ 1.47	19.50%
Over	50,000	gallons	7.19	per 1,000 gallons	Over	50,000	gallons	8.59	per 1,000 gallons	\$ 1.40	19.47%
<u>COMMERCIAL METERS</u>				<u>COMMERCIAL METERS</u>							
First	2,000	gallons	\$ 25.39	Minimum Bill	First	2,000	gallons	\$ 30.33	Minimum Bill	\$ 4.94	19.46%
Next	8,000	gallons	8.38	per 1,000 gallons	Next	8,000	gallons	10.01	per 1,000 gallons	\$ 1.63	19.45%
Next	10,000	gallons	8.01	per 1,000 gallons	Next	10,000	gallons	9.57	per 1,000 gallons	\$ 1.56	19.48%
Next	30,000	gallons	7.54	per 1,000 gallons	Next	30,000	gallons	9.01	per 1,000 gallons	\$ 1.47	19.50%
Over	50,000	gallons	7.19	per 1,000 gallons	Over	50,000	gallons	8.59	per 1,000 gallons	\$ 1.40	19.47%
<u>WHOLESALE</u>				<u>WHOLESALE</u>							
First	#####	gallons	#####	Minimum Bill	First	#####	gallons	#####	Minimum Bill	\$ 261.54	19.46%
Over	#####	gallons	4.48	per 1,000 gallons	Over	#####	gallons	5.35	per 1,000 gallons	\$ 0.87	19.42%

** \$1.10 Water Loss Reduction Surcharge for all Customers

SCHEDULE OF ADJUSTED OPERATIONS
Muhlenberg County Water District #3
Test Year Ended December 31, 2022

	<u>Test Year</u>	<u>Adjustments</u>	<u>Ref.</u>	<u>Pro Forma</u>
<u>Operating Revenues</u>				
Metered Sales to Retail Customers	1,272,349	44,010	(A)	1,316,359
Bulk Sales				-
Sales for Resale	9,670	1,903	(A)	11,573
Other Water Revenues:				
Forfeited Discounts	18,739			18,739
Misc. Service Revenue	25,733			25,733
Other Water Revenue	<u>11,481</u>			<u>11,481</u>
Total Operating Revenues	1,337,972	45,913		1,383,885
<u>Operating Expenses</u>				
Operation and Maintenance				
Salaries and Wages - Employees	300,235	38,737	(B)	338,972
Salaries and Wages - Officers	18,000			18,000
Employee Pensions and Benefits	144,671	(10,030)	(C)	134,641
Purchased Water	635,079	(26,266)	(D)	608,813
Purchased Power	22,815	(944)	(D)	21,871
Chemicals				-
Materials and Supplies	53,011			53,011
Contractual Services	43,671			43,671
Rental of Building/Real Property				-
Transportation Expenses	20,414			20,414
Insurance - General Liability & Other	19,183			19,183
Insurance - Workers Comp	2,293			2,293
Advertising Expenses	217			217
Bad Debt	4,508			4,508
Miscellaneous Expenses	<u>41,501</u>			<u>41,501</u>
Total Operation and Mnt. Expenses	1,305,598	1,497		1,307,095
Depreciation Expense	113,158			113,158
Taxes Other Than Income	<u>26,474</u>	<u>1,440</u>	(B)	<u>27,914</u>
Total Operating Expenses	1,445,230	2,938		1,448,168
Net Utility Operating Income	(107,258)	42,975		(64,283)

REFERENCES

- A. The Current Billing Analysis results in pro forma water sales revenue of \$1,337,602. This reflects a full year at the retail rates that were effective in 2022 and indicates an increase to water sales of \$55,583 is required.
- B. In 2023 Muhlenberg County Water District #3's board approved an increase to employee hourly wages of \$1.50 starting in 2024 and \$1.00 starting in 2025. Pro forma wages and taxes other than income have been increased \$38,737, and \$1,440 respectively to reflect these changes.
- C. The District pays 100 percent of its employees' single health and dental insurance premiums. The PSC requires that expenses associated with this level of employer-funded premiums be adjusted to be consistent with the Bureau of Labor Statistics' national average for an employer's share of health insurance premiums. Average employer shares from BLS are currently 79 percent for single coverage and 66 percent for families. The PSC also limits expenses associated with dental insurance premiums to 60 percent for single and family coverages. Applying those percentages to premiums to be paid in the current year results in a deduction from 2022 benefits expense of \$10,030.
- D. Muhlenberg County Water District #3's total water loss for 2022 was 19.14 percent. A reduction of \$27,210 to Purchased Water and Purchased Power is necessary to align with Commission precedent.

REVENUE REQUIREMENTS

Pro Forma Operating Expenses	1,448,168
Divide by: 88 percent Operating Ratio	<u>88%</u>
Total Revenue Requirement	1,645,645
Less: Other Operating Revenue	(55,953)
Interest Income	<u>(3,282)</u>
Revenue Required From Water Sales	1,586,410
Less: Revenue from Sales at Present Rates	<u>(1,327,932)</u>
Required Revenue Increase	258,478
Percent Increase	19.46%

CURRENT BILLING ANALYSIS - CURRENT USAGE & EXISTING RATES
Muhlenberg County Water District #3

SUMMARY

	No. of Bills	Gallons Sold	Revenue	
RESIDENTIAL METERS	23,679	86,206,100	\$ 990,908	
COMMERCIAL METERS	1,043	44,658,000	346,010	
WHOLESALE	7	1,584,900	11,573	
Totals	24,729	132,449,000	\$ 1,348,491	
Less Billing Adjustments			\$ (10,889)	
Net Total			\$ 1,337,602	
Less PSC Annual Report			\$ (1,282,019)	
SAO Adjustment			\$ 55,583	-4.3%

RESIDENTIAL METERS

	USAGE	BILLS	GALLONS	FIRST 2,000	NEXT 8,000	NEXT 10,000	NEXT 30,000	ALL OVER 50,000	TOTAL
FIRST	2,000	8,061	7,965,800	7,965,800	-	-	-	-	7,965,800
NEXT	8,000	14,750	62,658,300	29,500,000	33,158,300	-	-	-	62,658,300
NEXT	10,000	676	8,921,200	1,352,000	5,408,000	2,161,200	-	-	8,921,200
NEXT	30,000	167	4,502,200	334,000	1,336,000	1,670,000	1,162,200	-	4,502,200
ALL OVER	50,000	25	2,158,600	50,000	200,000	250,000	750,000	908,600	2,158,600
TOTAL		23,679	86,206,100	39,201,800	40,102,300	4,081,200	1,912,200	908,600	86,206,100

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	2,000	39,201,800	\$ 25.39	\$ 601,210
NEXT	8,000	40,102,300	\$ 8.38	336,057
NEXT	10,000	4,081,200	\$ 8.01	32,690
NEXT	10,000	1,912,200	\$ 7.54	14,418
ALL OVER	50,000	908,600	\$ 7.19	6,533
TOTAL	23,679	86,206,100		\$ 990,908

COMMERCIAL METERS

	USAGE	BILLS	GALLONS	FIRST 2,000	NEXT 8,000	NEXT 10,000	NEXT 30,000	ALL OVER 50,000	TOTAL
FIRST	2,000	633	264,400	264,400	-	-	-	-	264,400
NEXT	8,000	173	818,000	346,000	472,000	-	-	-	818,000
NEXT	10,000	39	563,600	78,000	312,000	173,600	-	-	563,600
NEXT	30,000	88	3,173,500	176,000	704,000	880,000	1,413,500	-	3,173,500
ALL OVER	50,000	110	39,838,500	220,000	880,000	1,100,000	3,300,000	34,338,500	39,838,500
TOTAL		1,043	44,658,000	1,084,400	2,368,000	2,153,600	4,713,500	34,338,500	44,658,000

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	2,000	1,084,400	\$ 25.39	\$ 26,482
NEXT	8,000	2,368,000	\$ 8.38	19,844
NEXT	10,000	2,153,600	\$ 8.01	17,250
NEXT	10,000	4,713,500	\$ 7.54	35,540
ALL OVER	50,000	34,338,500	\$ 7.19	246,894
TOTAL	1,043	44,658,000		\$ 346,010

WHOLESALE

	USAGE	BILLS	GALLONS	FIRST 300,000	ALL OVER 300,000	TOTAL
FIRST	300,000	4	201,600	201,600	-	201,600
ALL OVER	300,000	3	1,383,300	900,000	483,300	1,383,300
TOTAL		7	1,584,900	1,101,600	483,300	1,584,900

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE	
FIRST	300,000	7	1,101,600	\$ 1,344.00	\$ 9,408
ALL OVER	300,000		483,300	\$ 4.48	2,165
TOTAL	7	1,584,900		\$ 11,573	

**PROPOSED BILLING ANALYSIS - CURRENT USAGE & PROPOSED RATES
Muhlenberg County Water District #3**

SUMMARY

	No. of Bills	Gallons Sold	Revenue	
RESIDENTIAL METERS	23,679	86,206,100	\$ 1,183,699	
COMMERCIAL METERS	1,043	44,658,000	413,384	
WHOLESALE	7	1,584,900	13,824	
Totals	24,729	132,449,000	\$ 1,610,908	
Less Billing Adjustments			\$ (10,889)	
Net Total			\$ 1,600,019	
Less Revenue Requirement			\$(1,586,410)	
Difference			\$ 13,609	-0.86%

RESIDENTIAL METERS

	USAGE	BILLS	GALLONS	FIRST 2,000	NEXT 8,000	NEXT 10,000	NEXT 30,000	ALL OVER 50,000	TOTAL
FIRST	2,000	8,061	7,965,800	7,965,800	-	-	-	-	7,965,800
NEXT	8,000	14,750	62,658,300	29,500,000	33,158,300	-	-	-	62,658,300
NEXT	10,000	676	8,921,200	1,352,000	5,408,000	2,161,200	-	-	8,921,200
NEXT	30,000	167	4,502,200	334,000	1,336,000	1,670,000	1,162,200	-	4,502,200
ALL OVER	50,000	25	2,158,600	50,000	200,000	250,000	750,000	908,600	2,158,600
TOTAL		23,679	86,206,100	39,201,800	40,102,300	4,081,200	1,912,200	908,600	86,206,100

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	2,000	39,201,800	\$ 30.33	\$ 718,184
NEXT	8,000	40,102,300	\$ 10.01	401,424
NEXT	10,000	4,081,200	\$ 9.57	39,057
NEXT	10,000	1,912,200	\$ 9.01	17,229
ALL OVER	50,000	908,600	\$ 8.59	7,805
TOTAL	23,679	86,206,100		\$ 1,183,699

COMMERCIAL METERS

	USAGE	BILLS	GALLONS	FIRST 2,000	NEXT 8,000	NEXT 10,000	NEXT 30,000	ALL OVER 50,000	TOTAL
FIRST	2,000	633	264,400	264,400	-	-	-	-	264,400
NEXT	8,000	173	818,000	346,000	472,000	-	-	-	818,000
NEXT	10,000	39	563,600	78,000	312,000	173,600	-	-	563,600
NEXT	30,000	88	3,173,500	176,000	704,000	880,000	1,413,500	-	3,173,500
ALL OVER	50,000	110	39,838,500	220,000	880,000	1,100,000	3,300,000	34,338,500	39,838,500
TOTAL		1,043	44,658,000	1,084,400	2,368,000	2,153,600	4,713,500	34,338,500	44,658,000

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	2,000	1,084,400	\$ 30.33	\$ 31,634
NEXT	8,000	2,368,000	\$ 10.01	23,704
NEXT	10,000	2,153,600	\$ 9.57	20,610
NEXT	30,000	4,713,500	\$ 9.01	42,469
ALL OVER	50,000	34,338,500	\$ 8.59	294,968
TOTAL	1,043	44,658,000		\$ 413,384

WHOLESALE

	USAGE	BILLS	GALLONS	FIRST 300,000	ALL OVER 300,000	TOTAL
FIRST	300,000	4	201,600	201,600	-	201,600
ALL OVER	300,000	3	1,383,300	900,000	483,300	1,383,300
TOTAL		7	1,584,900	1,101,600	483,300	1,584,900

REVENUE BY RATE INCREMENT

	BILLS	GALLONS	RATE	REVENUE
FIRST	300,000	1,101,600	\$ 1,605.54	\$ 11,239
ALL OVER	300,000	483,300	\$ 5.35	2,586
TOTAL	7	1,584,900		\$ 13,824

\$ 1,610,908

Muhlenberg County Water Dist. #3
 Depreciation History Report

PBC

WSF/F-5-1

TK 1-20-23

Depreciation Method
 Sort By
 Depreciation Date Range
 Item Number Range
 Asset Group Range
 Asset Department Range
 Print Depreciation Details
 Include Computed Monthly Depreciations
 Include Manual Depreciations
 Include 30% Special Depreciation Allowances
 Include Assets Fully Depreciated Prior To The Date Range
 Include Section 179 Deductions
 Include Accumulated Depreciations

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

b

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Selected Value	Dep. Amount	Ending Value	Salvage Value
Asset Group 01 304.2 Structure & Improv/Sve								
01-001 Structures & Improvements	07/01/80	480	\$2,265.94	\$2,265.94	\$0.00	\$0.00	\$0.00	\$0.00
01-003 Pump/Pumpstation	07/01/98	120	\$120.00	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00
01-004 South Carrollton Pump Station	07/01/99	480	\$17,769.39	\$9,995.25	\$7,774.14	\$444.24	\$7,329.90	\$0.00
01-005 Impeller Pump/Labor	07/01/03	120	\$969.24	\$968.75	\$0.49	\$0.00	\$0.49	\$0.00
01-006 Three A/C Units-Pumpstation	08/10/05	120	\$897.00	\$896.68	\$0.32	\$0.00	\$0.32	\$0.00
Totals For Group 01 304.2 Structure & Improv/Sve			\$22,021.57	\$14,246.62	\$7,774.95	\$444.24	\$7,330.71	\$0.00

WTB

a = beg bal.
 b = cr - chg dep exp
 d = end value - item cost
 Item cost (a) - end value = d (balance end)

PBC

WSF/F-5-2

TK 1-20-23

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 02 311.2 Pumping Equipment								
02-001 Electric Pumping Equipment	07/01/78	480	\$23,475.00	\$23,475.00	\$0.00	\$0.00	\$0.00	\$0.00
02-002 Electric Pumping Equipment	07/01/79	480	\$1,971.00	\$1,971.00	\$0.00	\$0.00	\$0.00	\$0.00
02-003 Control Panel for Booster	07/01/85	240	\$7,990.59	\$7,990.33	\$0.26	\$0.00	\$0.26	\$0.00
02-004 Two Pumps/Accessories	07/01/88	240	\$7,950.50	\$7,950.50	\$0.00	\$0.00	\$0.00	\$0.00
02-005 Booster Station Pump	07/01/88	120	\$169.15	\$169.15	\$0.49	\$0.00	\$0.49	\$0.00
02-006 Booster Station Motor	07/01/89	120	\$168.43	\$168.00	\$0.43	\$0.00	\$0.43	\$0.00
02-007 Booster Station Pumps	07/01/90	120	\$801.95	\$801.87	\$0.08	\$0.00	\$0.08	\$0.00
02-008 Pumps/Packing	07/01/00	120	\$383.36	\$383.21	\$0.15	\$0.00	\$0.15	\$0.00
02-009 Pumping Equipment	07/01/01	120	\$1,119.12	\$1,119.12	\$0.00	\$0.00	\$0.00	\$0.00
02-010 2HP Pump Motor-Gishton Booster	07/01/03	120	\$276.71	\$276.71	\$0.00	\$0.00	\$0.00	\$0.00
02-011 Sump Pump-Cherry Hill Station	07/01/03	120	\$123.09	\$122.94	\$0.15	\$0.00	\$0.15	\$0.00
02-013 Pump/Installation	03/15/04	120	\$1,470.96	\$1,470.47	\$0.49	\$0.00	\$0.49	\$0.00
02-014 Tapping Valve	08/06/08	120	\$1,182.84	\$1,182.84	\$0.00	\$0.00	\$0.00	\$0.00
02-015 Pump-Cherry Hill	05/06/09	180	\$5,259.78	\$4,441.53	\$818.25	\$350.65	\$467.60	\$0.00
02-016 Impeller	11/02/09	120	\$278.00	\$278.00	\$0.00	\$0.00	\$0.00	\$0.00
02-017 Impeller	11/24/09	120	\$291.84	\$291.84	\$0.00	\$0.00	\$0.00	\$0.00
02-018 Rebuilt Pump	09/29/10	120	\$5,731.25	\$5,731.25	\$0.00	\$0.00	\$0.00	\$0.00
02-019 Rebuilt Pump	10/13/10	120	\$6,763.57	\$6,763.57	\$0.00	\$0.00	\$0.00	\$0.00
02-020 Pump Motor	11/03/10	120	\$861.08	\$861.08	\$0.00	\$0.00	\$0.00	\$0.00
02-021 High Pressure Switch	11/10/10	480	\$868.75	\$242.54	\$626.21	\$21.72	\$604.49	\$0.00
02-022 2 Pressure Controls	05/11/11	120	\$893.80	\$893.80	\$0.00	\$0.00	\$0.00	\$0.00
02-023 Pump Motor	05/11/11	120	\$468.48	\$468.48	\$0.00	\$0.00	\$0.00	\$0.00
02-024 Pump Motor	07/27/11	120	\$577.72	\$577.72	\$0.00	\$0.00	\$0.00	\$0.00
02-025 Pressure Switches	02/06/13	480	\$769.83	\$171.44	\$598.39	\$19.20	\$579.19	\$0.00
02-026 Motor repairs	02/13/13	120	\$494.00	\$440.51	\$53.49	\$49.38	\$4.11	\$0.00
02-027 Turbine Pump	06/17/13	120	\$6,401.44	\$7,141.19	\$1,260.25	\$840.14	\$420.11	\$0.00
02-028 Electric Motor	01/29/16	120	\$742.30	\$442.27	\$300.03	\$75.00	\$225.03	\$0.00
02-029 Electric Motor	04/28/16	120	\$710.12	\$405.39	\$304.73	\$71.70	\$233.03	\$0.00
02-030 Booster pump/motor	03/06/18	120	\$979.48	\$375.36	\$604.12	\$97.92	\$506.20	\$0.00
02-031 Booster pump/motor	08/07/18	120	\$1,099.21	\$375.56	\$723.65	\$109.92	\$613.73	\$0.00
02-032 2 booster pumps/motors	11/06/18	120	\$2,245.63	\$711.00	\$1,534.63	\$224.58	\$1,310.05	\$0.00
02-033 431 Variable speed pumps	02/27/19	480	\$9,095.90	\$663.25	\$8,432.65	\$227.40	\$8,205.25	\$0.00
02-034 Booster station motor	05/28/19	120	\$862.50	\$256.64	\$705.86	\$96.24	\$609.62	\$0.00
02-035 Cherry Hill Pump Improvements	08/11/20	120	\$73,400.00	\$10,398.37	\$63,001.63	\$7,340.04	\$55,661.59	\$0.00
02-036 VFD pumps	05/04/21	240	\$5,881.16	\$198.00	\$5,683.16	\$294.06	\$5,391.10	\$0.00
02-037 motor	05/04/21	240	\$423.67	\$14.16	\$409.51	\$21.21	\$388.30	\$0.00
Totals For Group 02 311.2 Pumping Equipment			\$173,982.70	\$82,321.28	\$91,661.42	\$9,839.16	\$81,822.26	\$0.00

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WSF/F-5-3

TR 1-20-23

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 03 304.4 Structure & Improvements/Trains								
03-001 Structures & Improvements	07/01/78	480	\$5,976.00	\$5,976.00	\$0.00	\$0.00	\$0.00	\$0.00
03-002 Structure & Improvement	07/01/79	480	\$21,505.00	21,505.00	\$21,505.00	\$0.00	\$21,505.00	\$0.00
03-003 Structure & Improvement	07/01/81	480	\$714.00	\$714.00	\$0.00	\$0.00	\$0.00	\$0.00
03-004 Structure & Improvement	07/01/82	480	\$953.73	\$941.82	\$11.91	\$11.91	\$0.00	\$0.00
03-005 Two Booster Stations & Pumps	09/15/86	240	\$29,179.11	\$29,179.11	\$0.00	\$0.00	\$0.00	\$0.00
03-006 Addition Booster Station Cost	07/01/97	240	\$185.86	\$185.86	\$0.00	\$0.00	\$0.00	\$0.00
Totals For Group 03 304.4 Structure &			\$58,513.70	\$36,996.79	\$21,516.91	\$11.91	\$21,505.00	\$0.00

NTB
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TK 1-20-23

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75,289.94
247,541.17

179,206.86

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Beginning Total Dep. Amount	Ending Value	Salvage Value
Asset Group 04 330.4 Dist Reserv & Stdpip								
04-001 Dist & Reservoirs	07/01/78	480	\$23,488.00	\$23,488.00	\$0.00	\$0.00	\$0.00	\$0.00
04-002 Dist Reservoir	07/01/79	480	\$75,289.94	75,289.94	\$75,289.94	\$0.00	\$75,289.94	\$0.00
04-004 Tank Refurbished	07/01/03	480	\$16,420.00	\$7,594.33	\$8,825.67	\$410.52	\$8,415.15	\$0.00
04-005 Tank Refurbished	07/01/03	480	\$16,420.00	\$7,594.33	\$8,825.67	\$410.52	\$8,415.15	\$0.00
04-006 Tank 1 Refurbished	10/11/09	240	\$102,495.00	\$62,778.07	\$39,716.93	\$5,124.72	\$34,592.21	\$0.00
04-007 Tank 2 Refurbished	10/11/09	240	\$103,480.00	\$63,381.66	\$40,098.34	\$5,173.97	\$34,924.37	\$0.00
04-008 Additional Tank Refurbished	09/01/10	240	\$4,560.00	\$2,564.00	\$1,976.00	\$228.00	\$1,748.00	\$0.00
04-009 Tank Improvements OSHA Compliance	04/30/17	240	\$19,989.00	\$4,666.43	\$15,322.57	\$999.95	\$14,322.62	\$0.00
04-010 C&S Tank #1 Improvements	12/08/21	480	\$70,250.00	\$146.35	\$70,103.65	\$1,756.20	\$68,347.45	\$0.00
04-011 Red Valve mixing system valves	12/08/21	480	\$8,666.47	\$18.06	\$8,648.41	\$216.72	\$8,431.69	\$0.00
Totals For Group 04 330.4 Dist Reserv & Stdpip			\$441,068.41	\$172,251.23	\$268,817.18	\$14,320.60	\$254,496.58	\$0.00

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WSF/F-55

TK 1-20-23

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 05 331.4 Trans & Dist Mains								
05-001 Transmission & Dist Mains	07/01/78	780	\$307,795.00	\$302,522.75	\$5,272.25	\$640.99	\$4,631.26	\$0.00
05-002 Trans & Dist Mains	07/01/79	780	\$377,695.00	\$312,142.92	\$65,552.08	\$3,215.56	\$62,336.52	\$0.00
05-003 Trans & Dist Mains	07/01/80	780	\$11,165.00	\$9,029.38	\$2,135.62	\$99.16	\$2,036.46	\$0.00
05-004 Trans & Dist Mains	07/01/81	780	\$18,664.00	\$14,724.56	\$3,939.44	\$173.16	\$3,766.28	\$0.00
05-005 Trans & Dist Mains	07/01/82	780	\$136,079.00	\$104,672.88	\$31,406.12	\$1,318.26	\$30,087.86	\$0.00
05-006 Trans & Dist Mains	07/01/83	780	\$58,154.00	\$43,561.10	\$14,592.90	\$585.08	\$14,007.82	\$0.00
05-007 Trans & Dist Mains	07/01/84	780	\$52,911.00	\$38,555.31	\$14,355.69	\$551.17	\$13,804.52	\$0.00
05-008 Trans & Dist Mains	07/01/85	780	\$12,153.22	\$8,605.66	\$3,547.56	\$130.72	\$3,416.84	\$0.00
05-009 Trans & Dist Mains	07/01/86	780	\$40,295.29	\$27,695.04	\$12,600.25	\$446.45	\$12,153.80	\$0.00
05-010 Trans & Dist Mains	07/01/87	780	\$26,379.76	\$17,577.53	\$8,802.23	\$300.44	\$8,501.79	\$0.00
05-011 Trans & Dist Mains	07/01/88	780	\$26,483.74	\$17,086.59	\$9,397.15	\$309.46	\$9,087.69	\$0.00
05-012 Fire Mains	07/01/78	780	\$16,460.00	\$16,257.25	\$202.75	\$30.83	\$171.92	\$0.00
05-013 Trans & Dist Mains	07/01/89	780	\$71,915.80	\$44,864.94	\$27,050.86	\$860.69	\$26,190.17	\$0.00
05-014 Trans & Dist Mains	07/01/90	780	\$21,015.02	\$12,659.06	\$8,355.96	\$257.21	\$8,098.75	\$0.00
05-015 Trans & Dist Mains	07/01/92	780	\$8,281.27	\$4,629.43	\$3,651.84	\$105.59	\$3,546.25	\$0.00
05-016 Trans & Dist Mains	07/01/93	780	\$11,948.00	\$6,417.82	\$5,530.18	\$155.21	\$5,374.97	\$0.00
05-017 Trans & Dist Mains	07/01/94	780	\$4,409.80	\$2,271.65	\$2,138.15	\$58.30	\$2,079.85	\$0.00
05-018 Trans & Dist Mains	07/01/95	780	\$5,380.43	\$2,652.73	\$2,727.70	\$72.33	\$2,655.37	\$0.00
05-019 Trans & Dist Mains	07/01/96	780	\$6,942.13	\$3,268.44	\$3,673.69	\$94.81	\$3,578.88	\$0.00
05-020 Sacramento Water Line	09/15/98	780	\$48,879.27	\$22,858.54	\$26,020.73	\$671.34	\$25,349.39	\$0.00
05-021 Trans & Dist Mains	07/01/97	780	\$9,049.30	\$4,058.63	\$4,990.67	\$125.46	\$4,865.21	\$0.00
05-022 Glshton Line	07/01/97	780	\$2,822.10	\$1,265.65	\$1,556.45	\$39.12	\$1,517.33	\$0.00
05-023 Trans & Dist Mains	07/01/98	780	\$15,547.30	\$6,624.37	\$8,922.93	\$218.63	\$8,704.30	\$0.00
05-024 Trans & Dist Mains	07/01/99	780	\$14,902.36	\$6,014.19	\$8,888.17	\$212.42	\$8,675.75	\$0.00
05-025 Swamp Replacement Line	07/01/99	780	\$32,571.34	\$13,144.96	\$19,426.38	\$464.28	\$18,962.10	\$0.00
05-026 Trans & Dist Mains	07/01/00	780	\$22,205.34	\$8,459.92	\$13,745.42	\$320.64	\$13,424.78	\$0.00
05-027 Trans & Dist Mains	07/01/01	780	\$16,702.64	\$5,984.75	\$10,717.89	\$244.17	\$10,473.72	\$0.00
05-028 Trans & Dist Mains	07/01/02	780	\$19,995.04	\$6,709.57	\$13,285.47	\$295.76	\$12,989.71	\$0.00
05-029 Trans & Dist Mains	07/01/03	780	\$16,384.40	\$5,123.95	\$11,260.45	\$245.09	\$11,015.36	\$0.00
05-030 Trans & Dist Mains	07/01/04	780	\$10,149.71	\$2,941.76	\$7,207.95	\$153.47	\$7,054.48	\$0.00
05-031 Trans & Dist Mains	07/01/05	780	\$38,155.30	\$10,182.91	\$27,972.39	\$582.93	\$27,389.46	\$0.00
05-032 Trans & Dist Mains	07/01/06	780	\$26,475.86	\$6,456.22	\$20,019.64	\$408.51	\$19,611.13	\$0.00
05-033 Lines--Cherry Hill Pointe	07/01/06	780	\$9,404.82	\$2,293.37	\$7,111.45	\$145.11	\$6,966.34	\$0.00
05-034 Line Installation	07/01/06	780	\$4,984.00	\$1,215.36	\$3,768.64	\$76.90	\$3,691.74	\$0.00
05-035 Trans & Dist Mains	07/01/07	780	\$9,168.58	\$2,045.13	\$7,123.45	\$141.00	\$6,982.45	\$0.00
05-036 Trans & Dist Mains	07/01/07	780	\$1,896.48	\$423.03	\$1,473.45	\$29.16	\$1,444.29	\$0.00
05-037 431 Project	10/18/07	780	\$20,727.31	\$4,519.23	\$16,208.08	\$319.32	\$15,888.76	\$0.00
05-038 HWY 175 Project	12/01/07	780	\$246,235.20	\$53,351.11	\$192,884.09	\$3,788.28	\$189,095.81	\$0.00
05-039 Trans & Dist Mains	07/01/08	780	\$3,442.34	\$714.80	\$2,727.54	\$52.92	\$2,674.62	\$0.00
05-040 HWY 175 Project	07/01/08	780	\$10,660.18	\$2,214.16	\$8,446.02	\$164.04	\$8,281.98	\$0.00

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TK 1-20-23

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Dep. Amount	Ending Value	Salvage Value
05-041 Trans & Dist Mains	07/01/09	780	\$3,467.24	\$666.89	\$2,800.35	\$53.34	\$2,747.01	\$0.00
05-042 Trans & Dist Mains	07/01/10	780	\$3,658.07	\$647.22	\$3,010.85	\$56.28	\$2,954.57	\$0.00
05-043 Trans & Dist Mains	07/01/11	780	\$2,156.33	\$348.09	\$1,808.24	\$33.12	\$1,775.12	\$0.00
05-044 HWY 431 Water Line	12/01/13	780	\$25,989.58	\$3,232.04	\$22,757.54	\$399.84	\$22,357.70	\$0.00
05-045 Pipe Encasement Bar Grating	03/31/14	780	\$254.00	\$30.50	\$223.50	\$3.96	\$219.54	\$0.00
05-046 Pipe Encasement 2x2x4 Angle	04/23/14	780	\$40.00	\$4.67	\$35.33	\$0.60	\$34.73	\$0.00
05-047 Line Installation	12/31/15	780	\$5,278.60	\$487.86	\$4,790.74	\$81.36	\$4,709.38	\$0.00
05-048 Clark ST Line Replacement	04/15/16	780	\$108,731.74	\$9,618.60	\$99,113.14	\$1,672.80	\$97,440.34	\$0.00
05-049 6" Hydro Stop Valve	01/14/20	480	\$7,448.95	\$372.48	\$7,076.47	\$186.24	\$6,890.23	\$0.00
Totals For Group 05 331.4 Trans & Dist Mains			\$1,951,510.84	\$1,171,205.51	\$780,305.84	\$20,591.51	\$759,714.33	\$0.00

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WSF/F-5-7

TK 1-20-23

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Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 06 334.4 Meters & Install								
06-009 Meters & Installations	07/01/85	480	\$12,879.90	\$11,752.83	\$1,127.07	\$322.02	\$805.05	\$0.00
06-010 Meters & Installations	07/01/86	480	\$6,843.27	\$6,073.50	\$769.77	\$171.06	\$598.71	\$0.00
06-011 Meters & Installations	07/01/87	480	\$9,433.29	\$9,433.29	\$0.00	\$0.00	\$0.00	\$0.00
06-012 Meters & Installations	07/01/88	480	\$3,994.88	\$3,994.62	\$0.26	\$0.00	\$0.26	\$0.00
06-013 Meters & Installations	07/01/89	480	\$4,663.48	\$4,658.22	\$5.26	\$5.26	\$0.00	\$0.00
06-014 Meters & Installations	07/01/90	480	\$4,644.43	\$4,523.30	\$121.13	\$35.34	\$85.79	\$0.00
06-015 Meters & Installations	07/01/91	480	\$3,799.44	\$3,597.60	\$201.84	\$35.62	\$166.22	\$0.00
06-016 Meters & Installations	07/01/92	480	\$5,209.51	\$4,782.28	\$427.23	\$57.30	\$369.93	\$0.00
06-017 Meters & Installations	07/01/93	480	\$8,293.34	\$7,373.38	\$919.96	\$104.87	\$815.29	\$0.00
06-018 Meters & Installations	07/01/94	480	\$4,670.81	\$3,986.11	\$674.70	\$64.87	\$609.83	\$0.00
06-019 Meters & Installations	07/01/95	480	\$13,576.07	\$11,163.94	\$2,412.13	\$206.07	\$2,206.06	\$0.00
06-020 Meters & Installations	07/01/96	480	\$9,983.75	\$7,866.54	\$2,117.21	\$163.53	\$1,953.68	\$0.00
06-021 Meters & Installations	07/01/99	480	\$11,366.97	\$7,716.41	\$3,649.56	\$221.99	\$3,427.57	\$0.00
06-022 4 Four Inch Meter-Cal-Maine	07/01/99	480	\$2,977.88	\$2,021.68	\$956.20	\$58.16	\$898.04	\$0.00
06-025 Meters & Installations	07/01/00	480	\$15,717.41	\$10,073.41	\$5,644.00	\$321.49	\$5,322.51	\$0.00
06-026 Meters & Installations	07/01/01	480	\$13,391.80	\$8,064.63	\$5,327.17	\$285.56	\$5,041.61	\$0.00
06-027 Meters & Installations	07/01/02	480	\$26,036.06	\$14,654.54	\$11,381.52	\$576.51	\$10,805.01	\$0.00
06-028 Meters & Installations	07/01/03	480	\$12,262.42	\$6,412.17	\$5,850.25	\$281.01	\$5,569.24	\$0.00
06-029 Meters & Installations	07/01/04	480	\$11,021.72	\$6,210.84	\$4,810.88	\$223.41	\$4,587.47	\$0.00
06-030 Meters & Installations	07/01/05	480	\$15,986.59	\$7,845.98	\$8,140.61	\$357.59	\$7,783.02	\$0.00
06-031 Meters & Installations	07/01/06	480	\$22,548.16	\$9,395.06	\$13,153.10	\$549.25	\$12,603.85	\$0.00
06-032 Meters & Installations	07/01/07	480	\$16,274.68	\$5,899.75	\$10,374.93	\$406.86	\$9,968.07	\$0.00
06-033 431 Project	10/18/07	480	\$275.82	\$97.99	\$177.83	\$6.96	\$170.87	\$0.00
06-034 Meters & Installations	07/01/97	480	\$8,082.97	\$6,082.40	\$2,000.57	\$141.45	\$1,859.12	\$0.00
06-036 Meters & Installations	07/01/08	480	\$16,375.57	\$5,526.96	\$10,848.61	\$409.42	\$10,439.19	\$0.00
06-037 Meters & Installations	07/01/98	480	\$8,433.21	\$6,039.24	\$2,393.97	\$156.42	\$2,237.55	\$0.00
06-039 Meters & Installations	07/01/09	480	\$18,500.62	\$5,781.34	\$12,719.28	\$462.48	\$12,256.80	\$0.00
06-040 Meters & Installations	07/01/10	480	\$23,993.36	\$6,898.25	\$17,095.11	\$599.88	\$16,495.23	\$0.00
06-041 Radio Read Computer Software	06/02/10	60	\$17,500.00	\$17,500.00	\$0.00	\$0.00	\$0.00	\$0.00
06-042 Radio Read Meters	07/01/10	480	\$98,317.85	\$28,266.46	\$70,051.39	\$2,457.96	\$67,593.43	\$0.00
06-043 Radio Read Conversion Kits	07/01/10	480	\$45,870.00	\$13,187.51	\$32,682.49	\$1,146.72	\$31,535.77	\$0.00
06-044 1" Radio Read Meters	05/26/10	480	\$1,960.00	\$567.90	\$1,392.10	\$49.08	\$1,343.02	\$0.00
06-045 Radio Read Meters	12/01/10	480	\$5,772.00	\$1,599.33	\$4,172.67	\$144.30	\$4,028.37	\$0.00
06-047 Meters & Installations	01/05/11	480	\$150.00	\$41.13	\$108.87	\$3.72	\$105.15	\$0.00
06-048 Radio Read Meters	01/12/11	480	\$31,524.00	\$8,669.10	\$22,854.90	\$788.10	\$22,066.80	\$0.00
06-049 Meters & Installations	03/23/11	480	\$4,237.60	\$1,139.90	\$3,097.70	\$106.20	\$2,991.50	\$0.00
06-050 Meters & Installations	04/05/11	480	\$4,042.00	\$1,086.25	\$2,955.75	\$101.04	\$2,854.71	\$0.00
06-051 Meters & Installations	05/04/11	480	\$1,311.09	\$349.57	\$961.52	\$32.76	\$928.76	\$0.00
06-052 Meters & Installations	05/04/11	480	\$5,671.20	\$1,512.32	\$4,158.88	\$141.78	\$4,017.10	\$0.00
06-053 Meters & Installations	07/01/11	480	\$4,458.81	\$1,170.48	\$3,288.33	\$111.48	\$3,176.85	\$0.00

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TK 1-20-23

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Selected Value	Dep. Amount Ending Value	Salvage Value
06-055 Meters & Installations	12/05/12	480	\$1,464.66	\$332.55	\$1,132.11	\$36.60	\$0.00
06-056 Meters	01/18/12	480	\$14,096.52	\$3,498.22	\$10,598.30	\$10,245.02	\$0.00
06-057 Meters & Installations	03/07/12	480	\$48,125.00	\$11,830.73	\$36,294.27	\$1,203.12	\$0.00
06-058 1 Meter	12/15/12	480	\$168.00	\$38.15	\$129.85	\$4.20	\$0.00
06-059 Meters (170 3/4")	11/01/13	480	\$24,320.00	\$4,965.49	\$19,354.51	\$608.04	\$0.00
06-060 Meters (243 3/4")	06/28/13	480	\$45,758.00	\$9,723.58	\$36,034.42	\$1,143.95	\$0.00
06-061 Meter Base Copper (60 3/4")	05/28/13	480	\$5,801.40	\$1,234.05	\$4,567.35	\$145.38	\$0.00
06-063 Meters & Installations	06/30/13	480	\$4,414.07	\$939.14	\$3,474.93	\$110.64	\$0.00
06-064 Meters & Installations	06/30/14	480	\$2,507.90	\$470.97	\$2,036.93	\$62.88	\$0.00
06-066 Meters & Installations	06/30/15	480	\$15,890.91	\$2,585.82	\$13,305.09	\$398.16	\$0.00
06-067 Meters & Installations	07/01/16	480	\$7,150.00	\$983.33	\$6,166.67	\$178.80	\$0.00
06-068 Meter Replacements	07/01/16	480	\$82,190.07	\$11,301.17	\$70,888.90	\$2,054.76	\$0.00
06-069 meters & installation	07/01/20	480	\$37,653.60	\$1,412.01	\$36,241.59	\$941.34	\$0.00
06-071 Meters & Installations	07/01/19	480	\$31,643.00	\$0.00	\$31,643.00	\$0.00	\$0.00
06-072 Meters & Installations	07/01/17	480	\$86,113.12	\$9,912.77	\$76,200.35	\$2,202.84	\$0.00
06-073 meters	07/01/18	480	\$17,027.66	\$1,489.74	\$15,537.92	\$425.64	\$0.00
06-075 Meters & meter installation	07/01/19	480	\$30,593.50	\$1,912.20	\$28,681.30	\$764.88	\$0.00
06-076 2X2X12 COP METER RISER	10/05/20	480	\$1,065.00	\$33.30	\$1,031.70	\$26.64	\$0.00
06-077 3x12 Octave meter	03/05/21	420	\$2,320.00	\$55.20	\$2,264.80	\$66.24	\$0.00
06-078 2" Octave meter	07/05/21	420	\$781.74	\$11.16	\$770.58	\$22.32	\$0.00
06-079 4" Octave meter Kentucky land resources	07/05/21	420	\$3,400.00	\$48.60	\$3,351.40	\$97.20	\$0.00
06-080 master meter software upgrade	07/05/21	240	\$7,525.00	\$188.10	\$7,336.90	\$376.20	\$0.00
06-081 Harmony master meter software upgrade	08/10/21	240	\$6,968.00	\$145.15	\$6,822.85	\$348.36	\$0.00
06-082 2" Allegro meter	09/10/21	420	\$622.46	\$9.80	\$612.66	\$23.52	\$0.00
06-083 2" meter	09/07/21	420	\$750.12	\$7.16	\$742.96	\$21.48	\$0.00
06-084 meters (4 3/4)	01/05/21	480	\$828.00	\$20.70	\$807.30	\$20.70	\$0.00
06-085 meters (6 3/4)	02/02/21	480	\$1,242.00	\$28.49	\$1,213.51	\$31.08	\$0.00
06-086 meters (6 3/4)	03/05/21	480	\$1,242.00	\$25.90	\$1,216.10	\$31.08	\$0.00
06-087 1 1/2 3G meter	04/06/21	480	\$590.00	\$11.07	\$578.93	\$14.76	\$0.00
06-088 Meters (75 3/4)	05/04/21	480	\$14,850.00	\$247.52	\$14,602.48	\$371.28	\$0.00
06-089 1" Allegro meter	07/05/21	480	\$356.00	\$4.44	\$351.56	\$8.88	\$0.00
06-090 Allegro meters (6 3/4)	09/07/21	480	\$1,428.00	\$11.90	\$1,416.10	\$35.70	\$0.00
06-091 Allegro meters (6 3/4)	09/07/21	480	\$1,465.68	\$12.20	\$1,453.48	\$36.60	\$0.00
06-092 1-1" 3G & 1-5/8x3/4	01/04/22	480	\$582.00	\$0.00	\$582.00	\$14.52	\$0.00
06-093 meters (6 5/8x3/4)	02/08/22	480	\$1,698.00	\$0.00	\$1,698.00	\$38.94	\$0.00
06-094 meters (400 5/8x3/4)	03/08/22	480	\$79,200.00	\$0.00	\$79,200.00	\$1,650.00	\$0.00
06-095 meters	04/04/22	480	\$1,148.63	\$0.00	\$1,148.63	\$21.51	\$0.00
06-096 meters	05/24/22	480	\$446.32	\$0.00	\$446.32	\$7.44	\$0.00
06-097 meters (6 5/8x3/4)	08/02/22	480	\$1,572.00	\$0.00	\$1,572.00	\$16.38	\$0.00
06-098 meters (3-1") (6-5/8x3/4)	09/06/22	480	\$2,640.00	\$0.00	\$2,640.00	\$22.00	\$0.00
06-099 meters (6-5/8x3/4)	12/06/22	480	\$1,572.00	\$0.00	\$1,572.00	\$3.27	\$0.00

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TK 1-20-23

Salvage Value
\$0.00

Beginning Total Selected Value
Dep. Amount Ending Value
\$25,247.93 ✓ \$771,696.57

31,643.00 ✓
760,083.57 ✓

Prior Dep. Amount ✓
\$796,944.50

31,643.00 ✓
1,091,818.32 ✓
WTB

Item Cost
\$1,123,461.32

Service Life
\$326,516.82 ✓

Dep From Date

Asset Totals For Group 06 334.4 Meters & Install

cindy

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WSF/F-5-10

TK 1-20-23

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Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 07 335.4 Hydrants								
07-002 Fire Hydrant	07/01/86	480	\$915.00	\$812.13	\$102.87	\$22.86	\$80.01	\$0.00
07-003 Hydrants	07/01/88	480	\$1,259.49	\$1,054.74	\$204.75	\$31.50	\$173.25	\$0.00
07-004 Hydrants	07/01/89	480	\$3,495.32	\$2,639.82	\$855.50	\$87.36	\$568.14	\$0.00
07-005 Hydrants	07/01/90	480	\$2,273.00	\$1,790.03	\$482.97	\$56.82	\$426.15	\$0.00
07-006 Hydrants	07/01/91	480	\$1,737.42	\$1,324.86	\$412.56	\$43.44	\$369.12	\$0.00
07-007 Hydrant	07/01/92	480	\$482.28	\$355.65	\$126.63	\$12.06	\$114.57	\$0.00
07-008 Hydrant	07/01/97	480	\$315.00	\$193.17	\$121.83	\$7.86	\$113.97	\$0.00
07-009 Rebuilt 4 1/2" Hydrant	07/01/01	480	\$425.00	\$217.91	\$207.09	\$10.62	\$196.47	\$0.00
07-010 5 1/2" Hydrant	07/01/01	480	\$1,360.63	\$697.24	\$663.39	\$34.02	\$629.37	\$0.00
07-011 4" Hydrant	07/01/01	480	\$672.49	\$447.24	\$425.25	\$21.84	\$403.41	\$0.00
07-012 Fire Hydrant	07/01/01	480	\$500.00	\$256.17	\$243.83	\$12.48	\$231.35	\$0.00
07-013 Two Fire Hydrants	07/01/02	480	\$1,740.58	\$848.66	\$891.92	\$43.56	\$848.36	\$0.00
07-014 3 Way, 3ft Bury Hydrant	07/01/03	480	\$911.60	\$421.66	\$489.94	\$22.80	\$467.14	\$0.00
07-015 Two 4ft Bury, 3Way Hydrants	10/15/04	480	\$1,603.08	\$691.38	\$911.70	\$40.08	\$871.62	\$0.00
07-016 4" Bury, 3Way Hydrant	12/15/04	480	\$984.56	\$420.38	\$564.18	\$24.60	\$539.58	\$0.00
07-017 Hydrants	07/12/06	480	\$3,442.86	\$1,333.97	\$2,108.89	\$86.04	\$2,022.85	\$0.00
07-018 Hydrants	09/05/06	480	\$408.91	\$156.63	\$252.28	\$10.20	\$242.08	\$0.00
07-019 Three Fire Hydrants--Cherry Hill	07/01/06	480	\$3,135.75	\$1,214.93	\$1,920.82	\$78.36	\$1,842.46	\$0.00
07-020 HWY 175 Project	12/01/07	480	\$3,527.00	\$1,241.95	\$2,285.05	\$88.20	\$2,196.85	\$0.00
07-021 Adaptor	05/21/09	120	\$67.62	\$67.62	\$0.00	\$0.00	\$0.00	\$0.00
07-022 Hydrants	07/01/11	480	\$2,359.41	\$619.50	\$1,739.91	\$58.98	\$1,680.93	\$0.00
07-023 American Flow Hydrant	05/02/12	480	\$2,245.02	\$542.71	\$1,702.31	\$56.16	\$1,646.15	\$0.00
07-024 Hydrant	09/15/14	480	\$221.67	\$41.01	\$180.66	\$5.52	\$175.14	\$0.00
07-025 2" post hydrant 3'	11/05/19	480	\$992.65	\$53.82	\$938.83	\$24.84	\$913.99	\$0.00
Totals For Group 07 335.4 Hydrants			\$35,276.34	\$17,643.18	\$17,633.16	\$880.20	\$16,752.96	\$0.00

INTS

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WSF/E-5-11

TK 1-20-23

b

a

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 08 304.5 Struct & Improv/ Gen								
08-001 Office Building	07/01/80	480	\$18,007.00	\$18,007.00	\$0.00	\$0.00	\$0.00	\$0.00
08-002 Office Building Addition	07/01/86	480	\$22,025.05	\$19,547.26	\$2,477.79	\$550.62	\$1,927.17	\$0.00
08-003 Chain Link Fence	07/01/86	240	\$800.29	\$800.25	\$0.04	\$0.00	\$0.04	\$0.00
08-004 New Roof	10/15/89	144	\$4,350.00	\$4,350.00	\$0.00	\$0.00	\$0.00	\$0.00
08-005 Building Improvements	07/01/91	480	\$11,692.70	\$8,915.73	\$2,776.97	\$292.32	\$2,484.65	\$0.00
08-006 Storage Building	07/01/91	240	\$6,390.41	\$6,390.41	\$0.00	\$0.00	\$0.00	\$0.00
08-007 Steel Work Bench	10/15/93	120	\$130.68	\$130.68	\$0.00	\$0.00	\$0.00	\$0.00
08-008 Storage Bldg Improvements	07/01/97	240	\$281.38	\$281.36	\$0.02	\$0.00	\$0.02	\$0.00
08-009 Furnace	07/01/98	120	\$2,775.00	\$2,775.00	\$0.00	\$0.00	\$0.00	\$0.00
08-010 Shop Gas Furnace/Installation	07/01/01	120	\$1,198.00	\$1,198.00	\$0.00	\$0.00	\$0.00	\$0.00
08-011 Roof-Office Building	10/05/05	144	\$2,734.26	\$2,734.26	\$0.00	\$0.00	\$0.00	\$0.00
08-012 Door-Building	05/05/05	240	\$170.00	\$141.75	\$28.25	\$8.51	\$19.74	\$0.00
08-013 New Roof-Office Bldg	10/15/08	240	\$4,700.00	\$3,113.62	\$1,586.38	\$235.02	\$1,351.36	\$0.00
08-014 Gas Line-Pump Station	09/30/10	780	\$900.00	\$156.09	\$743.91	\$13.92	\$729.99	\$0.00
08-015 Roof-Repair	04/24/13	144	\$1,700.00	\$1,227.80	\$472.20	\$141.67	\$330.53	\$0.00
08-016 Roof-Old Bldg	04/25/17	180	\$13,826.57	\$3,379.81	\$10,446.76	\$614.51	\$9,832.25	\$0.00
08-017 Office Building	08/11/17	480	\$150,000.00	\$16,562.50	\$133,437.50	\$3,750.00	\$129,687.50	\$0.00
08-018 Additional Office in New Bldg	10/17/17	480	\$1,600.00	\$166.99	\$1,433.01	\$40.08	\$1,392.93	\$0.00
Totals For Group 08 304.5 Struct & Improv/ Gen			\$243,281.34	\$89,878.51	\$153,402.83	\$5,646.65	\$147,756.18	\$0.00

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WSF/F-5-12

TK 1-20-23

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Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Selected Value	Dep. Amount	Ending Value	Salvage Value
Asset Group 09 340.5 Office Furn & Equipment								
09-003 Eight Chairs	07/01/80	120	\$766.00	\$766.00	\$0.00	\$0.00	\$0.00	\$0.00
09-005 Conference Table	07/01/80	120	\$265.00	\$265.00	\$0.00	\$0.00	\$0.00	\$0.00
09-008 File Cabinet	07/01/82	120	\$155.00	\$155.00	\$0.00	\$0.00	\$0.00	\$0.00
09-009 File Cabinet	07/01/84	120	\$145.00	\$145.00	\$0.00	\$0.00	\$0.00	\$0.00
09-010 Fire Proof File	07/01/84	120	\$785.00	\$785.00	\$0.00	\$0.00	\$0.00	\$0.00
09-011 Computer Table	07/01/85	120	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
09-014 Table	07/01/86	60	\$25.00	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00
09-015 Card Cabinet	07/01/86	120	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
09-016 Drafting Table	07/01/86	60	\$35.00	\$35.00	\$0.00	\$0.00	\$0.00	\$0.00
09-018 Heater Fan	03/15/88	36	\$15.00	\$15.00	\$0.00	\$0.00	\$0.00	\$0.00
09-028 Carpet & Tile	06/15/96	120	\$1,429.18	\$1,429.18	\$0.00	\$0.00	\$0.00	\$0.00
09-029 Safe Wheels	08/15/96	60	\$169.00	\$169.00	\$0.00	\$0.00	\$0.00	\$0.00
09-035 Two Office Chairs	07/01/00	60	\$159.98	\$159.98	\$0.00	\$0.00	\$0.00	\$0.00
09-037 Desk	07/01/02	60	\$55.00	\$55.00	\$0.00	\$0.00	\$0.00	\$0.00
09-038 Olympia Typewriter	07/01/03	60	\$499.00	\$499.00	\$0.00	\$0.00	\$0.00	\$0.00
09-042 Utility MGT Systems Hardware	10/15/04	48	\$8,831.50	\$8,831.50	\$0.00	\$0.00	\$0.00	\$0.00
09-043 Software	12/15/04	120	\$4,615.00	\$4,614.94	\$0.06	\$0.06	\$0.00	\$0.00
09-044 Software	12/15/04	120	\$347.00	\$347.00	\$0.00	\$0.00	\$0.00	\$0.00
09-045 Computer	12/15/04	48	\$625.59	\$625.23	\$0.36	\$0.36	\$0.00	\$0.00
09-046 Utility MGM Systems Software	10/15/04	120	\$8,137.19	\$8,137.19	\$0.31	\$0.31	\$0.00	\$0.00
09-047 Fire Proof File Cabinet	01/19/05	240	\$1,598.95	\$1,598.95	\$239.92	\$79.96	\$159.96	\$0.00
09-048 HP 1040 Inkjet Fax machine	08/30/05	60	\$99.98	\$99.98	\$0.00	\$0.00	\$0.00	\$0.00
09-052 Fire Proof File Cabinet	04/05/06	240	\$865.00	\$861.15	\$3.85	\$43.25	\$140.60	\$0.00
09-053 Monitor	04/17/07	60	\$139.99	\$139.99	\$0.00	\$0.00	\$0.00	\$0.00
09-056 Drafting Stool	05/28/08	120	\$102.50	\$102.50	\$0.00	\$0.00	\$0.00	\$0.00
09-058 Computer Accessories	03/25/09	60	\$270.96	\$270.96	\$0.00	\$0.00	\$0.00	\$0.00
09-059 Time Clock	05/06/09	120	\$244.52	\$244.52	\$0.00	\$0.00	\$0.00	\$0.00
09-060 Crosscut Shredder	05/26/10	36	\$159.99	\$159.99	\$0.00	\$0.00	\$0.00	\$0.00
09-061 HP Computer	11/17/10	60	\$494.54	\$494.54	\$0.00	\$0.00	\$0.00	\$0.00
09-062 Three Telephones	12/02/10	60	\$384.95	\$384.95	\$0.00	\$0.00	\$0.00	\$0.00
09-063 Computer Monitor	12/22/10	60	\$205.65	\$205.65	\$0.00	\$0.00	\$0.00	\$0.00
09-064 Coffee Maker	12/16/10	36	\$99.99	\$99.99	\$0.00	\$0.00	\$0.00	\$0.00
09-065 Printer Time Card	03/02/11	60	\$396.54	\$396.54	\$0.00	\$0.00	\$0.00	\$0.00
09-066 Desktop Server	04/27/11	60	\$2,710.10	\$2,710.10	\$0.00	\$0.00	\$0.00	\$0.00
09-067 500 GB Harddrive	04/27/11	60	\$59.99	\$59.99	\$0.00	\$0.00	\$0.00	\$0.00
09-088 HP Tower, Monitor	06/27/12	60	\$1,805.00	\$1,805.00	\$0.00	\$0.00	\$0.00	\$0.00
09-069 Phoenix Filing Cabinet	03/20/13	120	\$2,449.00	\$2,142.88	\$306.12	\$244.90	\$61.22	\$0.00
09-071 Cabinets, Countertops	01/10/14	240	\$6,470.00	\$2,588.08	\$3,881.92	\$323.52	\$3,558.40	\$0.00
09-072 Whirlpool Refrigerator	05/12/14	60	\$150.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00
09-073 Chair	05/20/14	36	\$104.99	\$104.99	\$0.00	\$0.00	\$0.00	\$0.00

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WSF/F-5-13

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Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Selected Value	Dep. Amount	Total Selected Ending Value	Salvage Value
09-074 Computer	05/28/14	60	\$4,437.50	\$0.00	\$4,437.50	\$0.00	\$4,437.50	\$0.00
09-075 Netgear 16-Port Switch	06/18/14	60	\$75.59	\$75.59	\$0.00	\$0.00	\$0.00	\$0.00
09-076 Pressure Mats	06/18/14	120	\$399.98	\$302.11	\$97.87	\$40.50	\$57.37	\$0.00
09-077 Computer	08/06/14	60	\$1,185.00	\$1,185.00	\$0.00	\$0.00	\$0.00	\$0.00
09-078 Desks	09/10/14	120	\$950.00	\$686.72	\$253.28	\$94.98	\$158.30	\$0.00
09-079 Chair	09/10/14	36	\$102.05	\$102.05	\$0.00	\$0.00	\$0.00	\$0.00
09-080 Acer Monitor	10/22/14	60	\$142.99	\$142.99	\$0.00	\$0.00	\$0.00	\$0.00
09-081 Speakers	10/22/14	60	\$69.99	\$69.99	\$0.00	\$0.00	\$0.00	\$0.00
09-082 Premier Rapid Fold Mac	11/25/14	60	\$279.99	\$279.99	\$0.00	\$0.00	\$0.00	\$0.00
09-083 Lexmark M1145 Printer	02/10/15	60	\$893.00	\$893.00	\$0.00	\$0.00	\$0.00	\$0.00
09-084 Printer	12/23/15	36	\$895.00	\$895.00	\$0.00	\$0.00	\$0.00	\$0.00
09-085 Cash Drawer	12/23/15	120	\$376.32	\$227.42	\$148.90	\$38.04	\$110.86	\$0.00
09-086 Server, Monitor	02/28/17	60	\$4,139.00	\$4,001.03	\$137.97	\$137.97	\$0.00	\$0.00
09-088 Counter Printer	10/10/17	60	\$1,014.40	\$862.26	\$152.14	\$152.14	\$0.00	\$0.00
09-089 Router	10/10/17	60	\$1,291.00	\$1,097.37	\$193.63	\$193.63	\$0.00	\$0.00
09-090 Toshiba copier	02/27/18	60	\$2,555.83	\$2,002.10	\$553.73	\$511.13	\$42.60	\$0.00
09-091 Desktop computer	03/06/18	60	\$2,577.56	\$1,976.16	\$601.40	\$515.49	\$85.91	\$0.00
09-092 software	11/20/18	60	\$2,270.00	\$1,437.63	\$832.37	\$454.02	\$378.35	\$0.00
09-093 Dell computer	04/11/19	60	\$1,441.28	\$792.66	\$648.62	\$288.24	\$360.38	\$0.00
09-094 Epson receipt printer—window	12/19/19	60	\$1,130.00	\$470.77	\$659.23	\$226.03	\$433.20	\$0.00
09-095 Dell computer Teller 2 station	09/01/20	60	\$2,461.40	\$656.32	\$1,805.08	\$492.28	\$1,312.80	\$0.00
09-096 5 ton Ruud AC unit	03/05/21	240	\$5,025.86	\$209.40	\$4,816.46	\$251.28	\$4,565.18	\$0.00
09-097 AC installation	05/25/21	240	\$3,474.14	\$115.84	\$3,358.30	\$173.76	\$3,184.54	\$0.00
09-098 Lang point to point building setup	07/05/21	120	\$1,583.98	\$79.20	\$1,504.78	\$158.40	\$1,346.38	\$0.00
09-099 Window computer Dell optiplex 3080	09/14/21	60	\$1,062.87	\$70.84	\$992.03	\$212.57	\$779.46	\$0.00
09-100 led lights in office	10/05/21	420	\$6,793.81	\$48.54	\$6,745.27	\$194.16	\$6,551.11	\$0.00
09-101 Dell Optiplex computer—ben	02/15/22	60	\$1,645.27	\$0.00	\$1,645.27	\$301.62	\$1,343.65	\$0.00
Totals For Group 09 340.6 Office Furn &			\$94,246.20	\$59,626.85	\$34,619.35	\$5,127.87	\$29,491.48	\$0.00

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 3860.48
 64,487.33
 24,631.00
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WSF/F-5-14

TK 1-20-23

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 10 343.5 Tools, Shop, Greg EQ								
10-001 Tools, Shop, Garage Equipment	07/01/78	120	\$2,178.00	\$2,178.00	\$0.00	\$0.00	\$0.00	\$0.00
10-002 Meter Cleaning Vats	07/01/81	120	\$47.00	\$47.00	\$0.00	\$0.00	\$0.00	\$0.00
10-003 CI 8" Pipe Cutter	07/01/82	120	\$554.00	\$554.00	\$0.00	\$0.00	\$0.00	\$0.00
10-004 Torch	07/01/82	48	\$69.00	\$69.00	\$0.00	\$0.00	\$0.00	\$0.00
10-006 Tapping Machine	07/01/84	120	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00
10-007 Small Hand Tools	07/01/86	60	\$303.39	\$303.39	\$0.00	\$0.00	\$0.00	\$0.00
10-008 Dolly	07/01/86	120	\$57.05	\$57.05	\$0.00	\$0.00	\$0.00	\$0.00
10-009 Valve Box Locator	03/15/87	120	\$265.00	\$265.00	\$0.00	\$0.00	\$0.00	\$0.00
10-010 Gas Engine Pump	08/15/87	60	\$328.46	\$328.46	\$0.00	\$0.00	\$0.00	\$0.00
10-012 Weedeater	07/01/89	48	\$162.46	\$162.46	\$0.00	\$0.00	\$0.00	\$0.00
10-013 Grinder	07/01/91	60	\$226.71	\$226.71	\$0.00	\$0.00	\$0.00	\$0.00
10-014 Used Refrigerator	07/01/92	60	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
10-015 Drill Press	11/15/93	60	\$238.45	\$238.45	\$0.00	\$0.00	\$0.00	\$0.00
10-016 Welder	11/15/93	60	\$211.99	\$211.99	\$0.00	\$0.00	\$0.00	\$0.00
10-018 Misc Tools & Shop Equipment	07/01/96	60	\$1,886.24	\$1,886.24	\$0.00	\$0.00	\$0.00	\$0.00
10-019 Misc Tools & Shop Equipment	07/01/97	60	\$1,952.66	\$1,952.66	\$0.00	\$0.00	\$0.00	\$0.00
10-020 Various Tools	07/01/99	60	\$478.00	\$478.00	\$0.00	\$0.00	\$0.00	\$0.00
10-021 Truck Tool Box	07/01/00	60	\$199.99	\$199.99	\$0.00	\$0.00	\$0.00	\$0.00
10-022 Pump	07/01/00	60	\$277.13	\$277.13	\$0.00	\$0.00	\$0.00	\$0.00
10-023 Line Finder	07/01/00	60	\$1,910.50	\$1,910.50	\$0.00	\$0.00	\$0.00	\$0.00
10-024 Toolbox	07/01/01	60	\$129.74	\$129.74	\$0.00	\$0.00	\$0.00	\$0.00
10-026 Weedeater	07/01/01	60	\$216.40	\$216.40	\$0.00	\$0.00	\$0.00	\$0.00
10-027 Dig Chain	07/01/02	60	\$1,895.40	\$1,895.40	\$0.00	\$0.00	\$0.00	\$0.00
10-028 Tractor Covering	07/01/02	60	\$1,413.34	\$1,413.34	\$0.37	\$0.37	\$0.00	\$0.00
10-029 Generator	07/01/95	60	\$699.99	\$699.99	\$0.00	\$0.00	\$0.00	\$0.00
10-030 3" Trash Pump	05/18/05	60	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
10-031 2" Pump	06/01/05	60	\$262.97	\$262.97	\$0.00	\$0.00	\$0.00	\$0.00
10-032 Bobcat 250 Welder	07/27/05	120	\$2,853.64	\$2,853.64	\$0.00	\$0.00	\$0.00	\$0.00
10-034 Acetylene Torch & Accessories	05/17/06	60	\$789.28	\$789.28	\$0.00	\$0.00	\$0.00	\$0.00
10-035 Bushhog	08/23/06	120	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
10-036 Acetylene Torch Accessories	12/18/07	60	\$647.24	\$647.24	\$0.00	\$0.00	\$0.00	\$0.00
10-037 Metal Detector	01/23/08	60	\$149.98	\$149.98	\$0.00	\$0.00	\$0.00	\$0.00
10-038 Welder Plug	03/04/09	60	\$30.00	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00
10-039 Trash Pump	03/03/10	36	\$189.99	\$189.99	\$0.00	\$0.00	\$0.00	\$0.00
10-040 Water Pump	04/07/10	36	\$388.91	\$388.91	\$0.00	\$0.00	\$0.00	\$0.00
10-041 Impact Wrench	08/04/10	120	\$299.00	\$299.00	\$0.00	\$0.00	\$0.00	\$0.00
10-042 20' Alum Ext Ladder	09/01/10	24	\$124.99	\$124.99	\$0.00	\$0.00	\$0.00	\$0.00
10-043 Measuring Wheel	03/23/11	60	\$80.98	\$80.98	\$0.00	\$0.00	\$0.00	\$0.00
10-044 Shop Equipment	12/01/11	60	\$179.99	\$179.99	\$0.00	\$0.00	\$0.00	\$0.00
10-045 Dewalt Elect Drill	05/02/12	60	\$259.00	\$259.00	\$0.00	\$0.00	\$0.00	\$0.00

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WSF/E-5-15

TK 1-20-23

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Selected Value	Dep. Amount	Ending Value	Salvage Value
10-046 Honda Sump Pump	07/03/12	60	\$224.35	\$224.35	\$0.00	\$0.00	\$0.00	\$0.00
10-047 GPS Map	07/23/12	60	\$317.99	\$317.99	\$0.00	\$0.00	\$0.00	\$0.00
10-048 The Blue Screw	05/15/13	60	\$199.95	\$199.95	\$0.00	\$0.00	\$0.00	\$0.00
10-049 Charger With	12/04/13	60	\$144.99	\$144.99	\$0.00	\$0.00	\$0.00	\$0.00
10-050 Listening Device	05/07/14	60	\$3,064.52	\$3,064.52	\$0.00	\$0.00	\$0.00	\$0.00
10-051 Pump Water/Trash Gas 2	08/06/14	36	\$179.99	\$179.99	\$0.00	\$0.00	\$0.00	\$0.00
10-052 Gas Washer	09/03/14	36	\$219.98	\$219.98	\$0.00	\$0.00	\$0.00	\$0.00
10-053 Floor Mat	09/03/14	36	\$9.99	\$9.99	\$0.00	\$0.00	\$0.00	\$0.00
10-054 Lopper Anvil Handle	09/03/14	36	\$22.99	\$22.99	\$0.00	\$0.00	\$0.00	\$0.00
10-055 Digital Multi Meter	07/02/14	36	\$78.37	\$78.37	\$0.00	\$0.00	\$0.00	\$0.00
10-056 Miscellaneous Tools	02/04/15	60	\$170.94	\$170.94	\$0.00	\$0.00	\$0.00	\$0.00
10-057 6x10 trailer	04/17/18	120	\$1,235.00	\$463.05	\$771.95	\$123.48	\$648.47	\$0.00
10-058 Gas concrete saw	01/22/19	60	\$947.94	\$568.80	\$379.14	\$189.60	\$189.54	\$0.00
Totals For Group 10 343.6 Tools, Shop, Greg EQ			\$30,374.24	\$29,222.78	\$1,151.46	\$313.08	\$838.38	\$0.00

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Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 11 346.5 Communication Equip								
11-005 Motorola Pager	07/01/92	60	\$313.00	\$313.00	\$0.00	\$0.00	\$0.00	\$0.00
11-007 Radio	07/01/96	60	\$155.30	\$155.30	\$0.00	\$0.00	\$0.00	\$0.00
11-008 Mobile Radio & Antenna	08/15/96	60	\$1,826.17	\$1,826.17	\$0.00	\$0.00	\$0.00	\$0.00
11-010 Decoder	07/01/97	60	\$86.34	\$86.34	\$0.00	\$0.00	\$0.00	\$0.00
11-011 Truck Radio	07/01/98	60	\$481.68	\$481.68	\$0.00	\$0.00	\$0.00	\$0.00
11-012 Radio	07/01/00	60	\$486.85	\$486.85	\$0.00	\$0.00	\$0.00	\$0.00
11-013 Antenna & Connector	07/01/00	60	\$127.18	\$127.18	\$0.00	\$0.00	\$0.00	\$0.00
11-014 Mobile Radio	07/01/01	60	\$514.46	\$514.46	\$0.49	\$0.49	\$0.49	\$0.00
11-015 Two Pagers	07/01/01	60	\$756.00	\$756.00	\$0.00	\$0.00	\$0.00	\$0.00
11-017 Graph-Telemetry	07/01/03	240	\$461.62	\$461.62	\$37.38	\$24.93	\$12.45	\$0.00
11-019 Radio in Backhoe	05/17/06	36	\$252.38	\$252.38	\$0.00	\$0.00	\$0.00	\$0.00
11-020 Transducer	01/18/07	60	\$375.00	\$375.00	\$0.00	\$0.00	\$0.00	\$0.00
11-021 SCADA Telemetry	08/01/09	240	\$142,185.01	\$88,273.31	\$53,911.70	\$7,109.28	\$46,802.42	\$0.00
11-022 Telephone	09/23/09	36	\$205.73	\$205.73	\$0.00	\$0.00	\$0.00	\$0.00
11-023 Radio Battery	11/02/09	36	\$43.22	\$43.22	\$0.00	\$0.00	\$0.00	\$0.00
11-024 Cell Phone	05/09/12	36	\$99.99	\$99.99	\$0.00	\$0.00	\$0.00	\$0.00
11-025 Jennings Comm Systems	12/12/12	60	\$1,364.25	\$1,364.25	\$0.00	\$0.00	\$0.00	\$0.00
11-026 Jennings Comm System	12/13/12	60	\$625.50	\$625.50	\$0.00	\$0.00	\$0.00	\$0.00
11-027 Mobile Radio & Antenna	05/12/14	60	\$95.00	\$95.00	\$0.00	\$0.00	\$0.00	\$0.00
11-028 Microsoft Surface Tablet	05/12/14	36	\$1,107.17	\$1,107.17	\$0.00	\$0.00	\$0.00	\$0.00
11-029 Kenwood Mobile Radio	05/12/14	60	\$262.50	\$262.50	\$0.00	\$0.00	\$0.00	\$0.00
11-030 Antenna	06/24/15	60	\$40.00	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00
11-031 SCADA Radio System	04/20/16	240	\$15,800.00	\$4,476.67	\$11,323.33	\$790.00	\$10,533.33	\$0.00
11-032 Antenna---Old Bldg	05/30/17	360	\$1,392.01	\$213.31	\$1,178.70	\$46.56	\$1,132.14	\$0.00
11-033 Tone Radio	11/29/17	180	\$1,090.00	\$298.38	\$791.62	\$73.08	\$718.54	\$0.00
11-034 Update SCADA computer & equip	02/27/19	120	\$27,535.00	\$8,031.10	\$19,503.90	\$2,753.52	\$16,750.38	\$0.00
11-035 Pressure transducer	07/19/19	60	\$683.40	\$341.70	\$341.70	\$136.68	\$205.02	\$0.00
11-037 PLC replacement for SCADA	05/01/19	120	\$1,234.40	\$329.28	\$905.12	\$123.46	\$781.66	\$0.00
11-038 SCADA upgrade with CHPS rehab	08/11/20	240	\$12,540.00	\$888.25	\$11,651.75	\$627.00	\$11,024.75	\$0.00
11-039 Replace Scada meters	10/11/22	420	\$10,141.00	\$0.00	\$10,141.00	\$72.45	\$10,068.55	\$0.00
Totals For Group 11 346.5 Communication Equip			\$222,318.03	\$112,531.34	\$109,786.69	\$11,756.96	\$98,029.73	\$0.00

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WSF/F-5-17

TK 1-20-23

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 12 347.5 Miscellaneous Equip								
12-001 Stove, Sink, Refrig Combo	07/01/80	120	\$537.00	\$537.00	\$0.00	\$0.00	\$0.00	\$0.00
12-002 Kitchen Cabinets	07/01/80	120	\$381.00	\$381.00	\$0.00	\$0.00	\$0.00	\$0.00
12-004 Water Heater	07/01/80	120	\$77.00	\$77.00	\$0.00	\$0.00	\$0.00	\$0.00
12-005 Misc Equipment	03/15/87	120	\$95.92	\$95.92	\$0.00	\$0.00	\$0.00	\$0.00
12-007 Flouride System	03/01/12	120	\$471.34	\$483.49	\$7.85	\$7.85	\$0.00	\$0.00
12-008 Misc Equipment	12/18/12	60	\$145.00	\$145.00	\$0.00	\$0.00	\$0.00	\$0.00
12-009 Air Conditioners	07/24/13	60	\$1,385.26	\$1,395.26	\$0.00	\$0.00	\$0.00	\$0.00
12-010 Security System	04/11/14	120	\$1,490.25	\$1,155.02	\$335.23	\$149.00	\$186.23	\$0.00
12-011 Security System	04/29/14	120	\$497.25	\$383.94	\$113.31	\$50.39	\$62.92	\$0.00
12-012 AC (GE 18K BTU Remo)	07/23/14	60	\$469.00	469.00 \$666	\$469.00	\$0.00	\$469.00	\$0.00
12-013 Security cameras	02/18/18	60	\$2,459.00	\$1,926.19	\$532.81	\$491.82	\$40.99	\$0.00
12-014 Trash pump	05/25/18	60	\$500.00	\$366.64	\$133.36	\$100.02	\$33.34	\$0.00
12-015 Ipad 3rd Gen 256 GB w/pencil & otterbox case	10/01/19	60	\$967.65	\$435.51	\$532.14	\$193.52	\$338.62	\$0.00
12-016 Asset Mapping Software	10/08/19	120	\$8,108.00	\$1,824.39	\$6,283.61	\$810.84	\$5,472.77	\$0.00
12-017 Grasshopper Zero Turn Mower 228V 52"cut	03/03/20	480	\$6,888.00	\$315.70	\$6,572.30	\$172.20	\$6,400.10	\$0.00
12-018 64 seconds listening device upgrade	07/20/21	180	\$689.00	\$23.28	\$675.72	\$46.56	\$629.16	\$0.00
12-019 security cameras for maint. building and new	03/15/22	120	\$1,331.85	\$0.00	\$1,331.85	\$111.00	\$1,220.85	\$0.00
12-020 Boring rods	04/20/22	180	\$1,228.26	\$0.00	\$1,228.26	\$61.38	\$1,166.88	\$0.00
12-021 Case mini excavator	08/20/22	180	\$19,375.00	\$0.00	\$19,375.00	\$538.20	\$18,836.80	\$0.00
Totals For Group 12 347.6 Miscellaneous Equip			<u>\$47,105.78</u>	<u>\$9,515.34</u>	<u>\$37,590.44</u>	<u>\$2,732.78</u>	<u>\$34,857.66</u>	<u>\$0.00</u>
			55,034.33 ✓	469.00 ✓		2,953.02 ✓	469.00 ✓	
			NTB	9,984.34 ✓			34,388.66 ✓	

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WSF/F-5-18

TK 1-20-23

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Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Selected Value	Dep. Amount	Ending Value	Salvage Value
Asset Group 14 344.5 Meter Testing Equip								
14-001 Meter Testing Equipment	07/01/86	120	\$4,388.48	\$4,388.48	\$0.00	\$0.00	\$0.00	\$0.00
14-002 Portable flow meter	04/16/19	60	\$7,093.00	\$3,901.20	\$3,191.80	\$1,418.58	\$1,773.22	\$0.00
Totals For Group 14 344.5 Meter Testing Equip			\$11,481.48	\$8,289.68	\$3,191.80	\$1,418.58	\$1,773.22	\$0.00

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TK 1-20-23

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 15 345.5 Power Operated EQ								
15-002 Kubota Tractor	07/01/00	120	\$21,480.00	\$21,480.00	\$0.00	\$0.00	\$0.00	\$0.00
15-003 Lights for Kubota	07/01/01	120	\$182.00	\$181.90	\$0.10	\$0.00	\$0.10	\$0.00
15-005 Case Series II Backhoe	03/28/06	120	\$57,350.00	\$57,350.00	\$0.00	\$0.00	\$0.00	\$0.00
15-006 Forks for Backhoe	06/06/07	120	\$1,395.39	\$1,395.39	\$0.00	\$0.00	\$0.00	\$0.00
15-007 3700 Ditch Witch Trencher	04/23/08	120	\$35,296.67	\$35,296.67	\$0.00	\$0.00	\$0.00	\$0.00
15-008 Valve	05/07/14	780	\$647.63	\$76.36	\$571.27	\$9.96	\$561.31	\$0.00
15-011 12" Bucket	11/04/15	240	\$700.00	\$215.99	\$484.01	\$35.04	\$448.97	\$0.00
15-012 Ditching Bucket	04/14/16	240	\$325.00	\$93.30	\$231.70	\$16.26	\$215.44	\$0.00
Totals For Group 15 345.5 Power Operated EQ			\$117,376.69	\$116,089.61	\$1,297.08	\$61.26	\$1,225.82	\$0.00

2,703.06
2,764.32

15-010 2014 Case Excavator 04/23/08 120
Tended 8-20-22 for new excavator

current depreciation

$4,252.66 \times \frac{732}{585} = 2,703.06$

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WSF/F-5-20

TK 1-20-23

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 16 339.4 Other Plant & MSC Equip								
16-002 2" Pump	07/01/97	60	\$259.97	\$259.97	\$0.00	\$0.00	\$0.00	\$0.00
16-003 Tank Overflow Clock	07/01/97	60	\$520.00	\$520.00	\$0.00	\$0.00	\$0.00	\$0.00
16-005 Pump	07/01/00	60	\$263.00	\$263.00	\$0.00	\$0.00	\$0.00	\$0.00
16-006 60 Gal Air Compressor	07/01/02	60	\$423.44	\$423.10	\$0.34	\$0.00	\$0.34	\$0.00
16-009 PVC Cutters	07/01/03	60	\$386.80	\$386.80	\$0.00	\$0.00	\$0.00	\$0.00
16-010 Compressor	04/12/06	60	\$379.99	\$379.99	\$0.00	\$0.00	\$0.00	\$0.00
16-011 Garmin GPS	11/17/10	60	\$342.48	\$342.48	\$0.00	\$0.00	\$0.00	\$0.00
16-012 Garmin GPS	08/17/11	60	\$82.15	\$82.15	\$0.00	\$0.00	\$0.00	\$0.00
16-013 Chlorine Tester	11/02/16	60	\$473.67	\$473.67	\$0.00	\$0.00	\$0.00	\$0.00
16-014 Tap-in Kit	01/14/20	120	\$2,447.56	\$489.60	\$1,957.96	\$244.78	\$1,713.18	\$0.00
16-015 Tracer Electronics line locator	10/19/21	180	\$4,904.50	\$81.75	\$4,822.75	\$327.00	\$4,495.75	\$0.00
Totals For Group 16 339.4 Other Plant & MSC			\$10,493.56	\$3,712.51	\$6,781.05	\$571.78	\$6,209.27	\$0.00

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Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Value	Total Selected Dep. Amount	Ending Value	Salvage Value
Asset Group 17 341.5 Transportation EQ								
17-004 Truck Toolbox	07/01/01	60	\$199.99	\$199.99	\$0.00	\$0.00	\$0.00	\$0.00
17-005 Truck Toolbox	07/01/01	60	\$199.99	\$199.99	\$0.00	\$0.00	\$0.00	\$0.00
17-006 Trailer	07/01/02	60	\$1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00
17-011 Halogen Light Min	03/14/07	60	\$110.98	\$110.98	\$0.00	\$0.00	\$0.00	\$0.00
17-012 Halogen Light Min	09/19/07	60	\$236.97	\$236.97	\$0.00	\$0.00	\$0.00	\$0.00
17-013 Truck Toolbox	10/15/04	60	\$204.99	\$204.99	\$0.00	\$0.00	\$0.00	\$0.00
17-015 2008 F350 Truck	04/23/08	60	\$23,794.00	\$23,794.00	\$0.00	\$0.00	\$0.00	\$0.00
17-016 Lights on F350	04/29/08	60	\$110.98	\$110.98	\$0.00	\$0.00	\$0.00	\$0.00
17-017 Nerf Bars on F350	10/16/08	60	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00
17-018 100 Gal Tank/Pump	07/15/09	60	\$584.98	\$584.98	\$0.00	\$0.00	\$0.00	\$0.00
17-019 2014 Dodge Ram	04/21/14	60	\$21,250.87	\$21,250.87	\$0.00	\$0.00	\$21,250.87	\$0.00
17-020 14' Trailer	06/18/14	60	\$5,590.00	\$5,590.00	\$0.00	\$0.00	\$5,590.00	\$0.00
17-021 Lights	08/27/14	60	\$746.93	\$746.93	\$0.00	\$0.00	\$746.93	\$0.00
17-022 2015 Ram 1500 Dodge	06/10/15	84	\$22,858.20	\$21,497.58	\$1,360.62	\$0.00	\$0.00	\$0.00
17-023 Dump Truck	07/01/15	84	\$16,000.00	\$14,857.15	\$1,142.85	\$0.00	\$0.00	\$0.00
17-024 Truck Tool Box	07/01/15	84	\$429.98	\$399.29	\$30.69	\$0.00	\$0.00	\$0.00
17-025 2017 Ram 1500 4x4 Truck	04/30/17	84	\$23,485.40	\$15,656.94	\$7,828.46	\$4,473.40	\$0.00	\$0.00
17-026 2019 Dodge Ram Crew Cab 1500	05/12/20	120	\$27,364.00	\$4,560.60	\$22,803.40	\$2,736.36	\$20,067.04	\$0.00
Totals For Group 17 341.5 Transportation EQ			\$144,618.26	\$83,864.44	\$60,753.82	\$8,625.58	\$52,128.24	\$0.00

$\frac{27,587.86}{27,587.86} >$
 $\frac{111,452.24}{24,540.44}$

WTB
 27,587.86
 111,452.24
 0.34 diff
 is immediate

PBE

WSF/E-522

TK 1-20-23

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Selected Value	Dep. Amount Ending Value	Salvage Value
Asset Group 18 303.2 Land & LN Rights/Pump	07/01/78	0	\$99.00	\$0.00	\$99.00	\$0.00	\$0.00
18-001 Land & Land Right			\$99.00	\$0.00	\$99.00	\$0.00	\$0.00
Totals For Group 18 303.2 Land & LN Rights/Pump							

NTB

1/20/23

TK

WSF/F-5-23

PBC

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Selected Value	Dep. Amount Ending Value	Salvage Value
Asset Group 19 303.4 Land & LN Rights/Trans	07/01/78	0	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00
19-001 Land & Land Right			\$1,500.00 ✓	\$0.00	\$1,500.00	\$0.00 ✓	\$0.00
Totals For Group 19 303.4 Land & LN Rights/Trans							

WTB

b

a

PBC

WSF/F-5-24

TK 1-20-23

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Selected Value	Dep. Amount	Ending Value	Salvage Value
Asset Group 20 303.5 Land & LN Rights/Trans								
20-001 Land & Land Right	07/01/78	0	\$20,681.50	\$0.00	\$20,681.50	\$0.00	\$20,681.50	\$0.00
20-002 Land & Land Right	12/01/13	0	\$669.00	\$0.00	\$669.00	\$0.00	\$669.00	\$0.00
Totals For Group 20 303.5 Land & LN Rights/Trans			\$21,350.50 ✓	\$0.00	\$21,350.50	\$0.00 ✓	\$21,350.50	\$0.00

NTB

PBe

WSF/F-5-25

TK 1-20-23

a

b

Asset	Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Selected Value	Dep. Amount	Ending Value	Salvage Value
Asset Group 21 310.1 Power Generation EQ								
21-001 5 Generators/Installation	10/18/10	480	\$95,176.00	\$26,569.97	\$68,606.03	\$2,379.40	\$66,226.63	\$0.00
21-002 Admin Cost for PR	03/16/11	480	\$2,500.00	\$672.44	\$1,827.56	\$62.64	\$1,764.92	\$0.00
21-003 Generator for 4815 Main ST	05/21/19	480	\$8,100.00	\$540.00	\$7,560.00	\$202.50	\$7,357.50	\$0.00
Totals For Group 21 310.1 Power Generation EQ			\$105,776.00	\$27,782.41	\$77,993.59	\$2,644.54	\$75,349.05	\$0.00

NTE

Asset Report Totals

Dep From Date	Service Life	Item Cost	Prior Dep. Amount	Beginning Total Selected Value	Dep. Amount Ending Value	Salvage Value
		\$4,855,855.96	\$2,361,684	\$2,494,161.57	\$110,284.63	\$2,383,926.94
			< 2,702,007			
			136,313.03		113,157.93	
			2,495,303.97			

(A) →
 (B) →
 WTB
 WTB

PBC

WSF/F-5-26

TK 1-20-23

beg Accum depreciation + 2,567,432.47
 current year deprec (A) 113,157.93
 Assets disposed WSF-F-4 < 72,137.01 >

2,608,453.39 WTB
 WTB

Accumulated depreciation
 of remaining assets on
 Schedule (B) (A)

2,495,303.97
 113,157.93
2,608,461.90

diff of 8.51
 is immaterial

- (1) The District is using a new depreciation software and still working out the kinks. For an unknown reason, some capital assets fully depreciated in the prior year did not roll over accumulated depreciation.

**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between Muhlenberg County Water District #3 ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation

- Check this box if the Utility has no related party transactions.
- Check box if additional transactions are listed on the supplemental page.
- Check box if any employee of the Utility is a family member of the Utility's chief executive officer, a Utility commissioner, or any person with a 10 percent or greater ownership interest in the Utility. The name of each employee and the official to whom they are related and the nature of the relationship are listed on the supplemental page entitled "Employees Related to Utility Officials."

DEREC DOSS
(Print Name)

Derec Doss
(Signed)

Commissioner
(Position/Office)

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

COMMONWEALTH OF KENTUCKY

COUNTY OF Muhlenberg

Subscribed and sworn to before me by Deric Doss
(Name)

this 26 day of October, 2023.

Mary Ellen Reed
NOTARY PUBLIC
State-at-Large
ID# KynP36720
Exp. 10-14-25

**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

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Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation

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Doug Anderson
(Print Name)

OCT 25 2023
(Signed)

Doug Anderson
(Position/Office)

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

COMMONWEALTH OF KENTUCKY

COUNTY OF Muhlenberg

Subscribed and sworn to before me by Doug Anderson
(Name)

this 25 day of October, 20 23.

Mary Ellen Reed
NOTARY PUBLIC
State-at-Large
ID # KUNP36720
Exp. 10-14-25

**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between Muhlenberg County Water District #3 ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation

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Ben Tooley
(Print Name)

Ben Tooley
(Signed)

General Manager
(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF Muhlenberg

Subscribed and sworn to before me by Ben Tooley
(Name)

this 25 day of October, 20 23.

Mary Ellen Reed
NOTARY PUBLIC
State-at-Large ID# Kyn#36720
Exp 10-14-25

**STATEMENT OF DISCLOSURE OF
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between Muhlenberg County Water District #3 ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

Name of Related Party (Individual or Business)	Type of Service Provided By Related Party	Amount of Compensation

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Billy Holland
(Print Name)

Billy Hall
(Signed)

Chairman
(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF Muhlenberg

Subscribed and sworn to before me by Billy Holland
(Name)

this 25 day of October, 20 23.

Mary Ellen Reed
NOTARY PUBLIC
State-at-Large ID# Kyn P36720
Exp. 10-14-25