

DEPRECIATION EXPENSE ADJUSTMENTS

Cannonsburg Water District

Account Title	UPIS Balance	Accum. Dep 01/01/22	2022 Dep. Exp.	Accum. Dep 12/31/22	Dep. Lives	Dep Lives NARUC	NARUC Dep. Lexp	NARUC Dep. Adj.
MISCELLANEOUS:								
ROOF PUMP HOUSE	1,340	1,125	34	1,159	40.0	37.5	36	2
ROOF MAIN OFFICE	650	547	16	563	40.0	37.5	17	1
BUILDING ADDITION	32,828	23,070	1,094	24,164	30.0	37.5	875	(219)
SHOP BUILDING IMPROVEMENTS	1,694	1,524	85	1,609	20.0	37.5	45	(40)
CHAIN LINK FENCE MAIN OFFICE	2,720	2,505	136	2,641	20.0	37.5	73	(63)
SHOP IMPROVEMENTS	4,848	4,135	241	4,376	20.0	37.5	129	(112)
SHOP FURANCE	229	194	12	206	20.0	37.5	6	(6)
NEW FRONT DOOR	944	802	47	849	20.0	37.5	25	(22)
NEW WINDOWS	852	724	43	767	20.0	37.5	23	(20)
KY GLASSED LINE TANK	53,557	38,535	2,677	41,212	20.0	45.0	1,190	(1,487)
FENCE	643	643	0	643	10.0	37.5	0	0
CHLORINE SYSTEM	3,735	2,739	187	2,926	20.0	12.5	299	112
IMPROVEMENTS	436	322	21	343	20.0	37.5	12	(9)
IMPROVEMENTS	2,278	1,622	114	1,936	20.0	37.5	61	(53)
IMPROVEMENTS	4,229	3,366	211	3,577	20.0	37.5	113	(98)
OFFICE SIGN	378	291	19	310	20.0	37.5	10	(9)
ECONOBARN	1,173	906	59	965	20.0	37.5	31	(28)
SUBTOTAL	\$ 112,534	\$ 83,250	\$ 4,996	\$ 88,246			\$ 2,945	\$ (2,051)
PUMPING EQUIPMENT:								
PS MARSH RUN	16,643	15,811	333	16,144	50.0	37.5	444	111
PUMP STSTION ADDITIONS	790	751	15	766	50.0	37.5	21	6
PUMPING EQUIPMENT	28,865	17,560	2,886	20,446	10.0	20.0	1,443	(1,443)
REBEL ROAD PUMP STSTION	34,541	5,469	3,454	8,923	10.0	20.0	1,727	(1,727)
SUBTOTAL	\$ 80,839	\$ 39,591	\$ 6,688	\$ 46,279			\$ 3,635	\$ (3,053)
HYDRANTS:								
HYDRANTS RT 5 EXTENSION	21,216	20,038	643	20,681	33.0	50.0	424	(219)
HYDRANT ARBY'S	600	556	18	574	33.0	50.0	12	(6)
HYDRABTS PONDEROSA	1,252	1,163	38	1,201	33.0	50.0	25	(13)
HYDRANTS 1995	610	496	18	514	33.0	50.0	12	(6)
HYDRANTS	6,627	4,217	201	4,418	33.0	50.0	133	(68)
HYDRANTS CANNONBURG RD	1,330	860	40	900	33.0	50.0	27	(13)
HYDRANTS SHOPES CREEK	2,431	1,596	74	1,670	33.0	50.0	49	(25)
HYDRANTS MAIN OFFICE	596	341	19	360	33.0	50.0	12	(7)
HYDRANTS	2,297	1,044	70	1,114	33.0	50.0	46	(24)
HYDRANTS	2,567	1,154	78	1,232	33.0	50.0	51	(27)
HYDRANTS	3,274	1,439	99	1,538	33.0	50.0	65	(34)
HYDRANTS	5,765	2,475	175	2,650	33.0	50.0	115	(60)
HYDRANTS	3,117	1,228	94	1,322	33.0	50.0	62	(32)
FIRE DEPARTMENT TRANCFER	(6,611)	(2,087)	(200)	(2,287)	33.0	50.0	(132)	68
SUBTOTAL	\$ 45,071	\$ 34,520	\$ 1,367	\$ 35,887			\$ 902	\$ (466)
METERS:								
METERS	558	552	6	558	15.0	20.0	0	(6)
METERS	1,529	1,503	26	1,529	15.0	20.0	0	(26)
METERS	6,311	6,101	210	6,311	15.0	20.0	0	(210)
METERS	1,846	1,775	71	1,846	15.0	20.0	0	(71)
METERS	1,317	1,259	58	1,317	15.0	20.0	0	(58)
METERS	986	931	55	986	15.0	20.0	0	(55)
METERS	25,481	22,084	1,699	23,783	15.0	20.0	1,274	(425)
METERS	30,162	22,119	2,011	24,130	15.0	20.0	1,508	(503)
METERS	11,568	7,712	771	8,483	15.0	20.0	578	(193)
METERS	7,033	4,220	469	4,689	15.0	20.0	352	(117)
METERS	15,914	8,487	1,061	9,548	15.0	20.0	796	(265)
METERS	15,327	7,153	1,021	8,174	15.0	20.0	766	(255)
METERS	39,601	16,941	2,640	19,581	15.0	20.0	1,980	(660)
METERS	36,883	9,835	2,459	12,294	15.0	20.0	1,844	(615)
METERS	238,620	15,908	15,908	31,816	15.0	20.0	11,931	(3,977)
METERS	690,508	46,034	46,034	92,068	15.0	20.0	34,525	(11,509)
SUBTOTAL	\$ 1,123,644	\$ 172,614	\$ 74,499	\$ 247,113			\$ 55,555	\$ (18,945)
STORAGE TANKS:								
50,000 GALLON TANK	46,000	43,700	920	44,620	50.0	45.0	1,022	102
1,000,000 GALLON TANK	257,359	196,869	5,147	202,016	50.0	45.0	5,719	572
1,000,000 GALLON TANK ADDITION	7,300	5,524	166	5,690	44.0	45.0	162	(4)
50,000 GALLON TANK BRIAR WOOD	58,986	40,888	1,341	42,229	44.0	45.0	1,311	(30)
141,000 GALLON TANK	101,528	53,641	2,031	55,672	50.0	45.0	2,256	225
BRIARWOOD TANK SITE	1,596	484	32	516	50.0	45.0	35	3
HICKORY POINT LANE EXTENSION	21,664	6,210	433	6,643	50.0	45.0	481	48
SUBTOTAL	\$ 494,433	\$ 347,316	\$ 10,070	\$ 357,386			\$ 10,987	\$ 916
MAINS & WATER LINES:								
ADDITIONS	2,746,587	2,206,813	54,932	2,261,745	50.0	62.5	43,945	(10,987)
ADDITIONS	87,224	30,529	1,744	32,273	50.0	62.5	1,396	(348)
ADDITIONS	306,802	101,245	6,136	107,381	50.0	62.5	4,909	(1,227)
LANDFILL	188	57	4	61	50.0	62.5	3	(1)
LANDFILL	14,807	4,516	296	4,812	50.0	62.5	237	(59)
LANDFILL	1,275	389	26	415	50.0	62.5	20	(6)
CARRIAGE CT	801	240	16	256	50.0	62.5	13	(3)
GRAYDON HIGHTS	26,589	7,977	531	8,508	50.0	62.5	425	(106)
BRIARWOOD	584	175	12	187	50.0	62.5	9	(3)
LANDFILL	2,104	631	42	673	50.0	62.5	34	(8)
ADDITIONS	2,281	684	46	730	50.0	62.5	37	(10)
ADDITIONS	30,181	7,847	604	8,451	50.0	62.5	483	(121)
ADDITIONS	1,077,369	237,021	21,547	258,568	50.0	62.5	17,238	(4,309)
BOYD COUNTY SCHOOL LINE	267,620	53,524	5,352	58,876	50.0	62.5	4,282	(1,070)
ADDITIONS	118,727	19,001	2,375	21,376	50.0	62.5	1,900	(475)
ADDITIONS	2,052,371	164,190	41,047	205,237	50.0	62.5	32,838	(8,209)
ADDITIONS	622,000	0	12,440	12,440	50.0	62.5	9,952	(2,488)
SUBTOTAL	\$ 7,357,510	\$ 2,834,839	\$ 147,150	\$ 2,981,989			\$ 117,720	\$ (29,430)
EQUIPMENT:								
KUBOTA EXCAVATOR AND BUCKET	52,774	46,177	5,278	51,455	10.0	12.5	4,222	(1,056)
SCASA UPGRADES	209,943	36,740	20,994	57,734	10.0	10.0	20,994	0
SUBTOTAL	\$ 262,717	\$ 82,917	\$ 26,272	\$ 109,189			\$ 25,216	\$ (1,056)
TOTALS	\$ 9,476,748	\$ 3,595,047	\$ 271,042	\$ 3,866,089			\$ 216,960	\$ (54,085)